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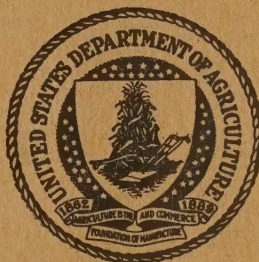




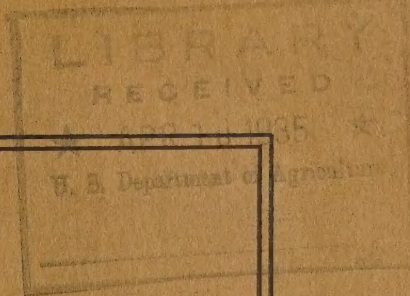
# THE TAXATION OF MOTOR VEHICLES IN 1932

By  
THE BUREAU OF PUBLIC ROADS

REPORT PREPARED BY  
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UNITED STATES DEPARTMENT OF AGRICULTURE  
WASHINGTON, D.C., OCTOBER 1934









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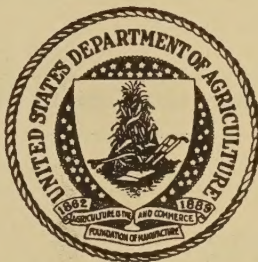
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## SUMMARY OF REGISTRATION AND TAXATION OF MOTOR VEHICLES IN 1932

### Federal manufacturers' excise taxes:

On gasoline and lubricating oil..... \$76, 247, 000

On motor vehicles, tires and inner tubes, parts and accessories..... 16, 131, 000

Total..... \$92, 378, 000

### State fees and taxes:

#### Registration:

	Vehicles registered and tax-paid	Registration fees paid
Passenger cars (including taxicabs).....	20, 836, 362	\$214, 725, 000
Busses.....	49, 452	3, 417, 000
Trucks and tractor trucks.....	3, 229, 315	71, 205, 000
Trailers and semitrailers.....	415, 276	3, 515, 000
Motorcycles.....	89, 197	327, 000
Total.....	24, 619, 602	293, 189, 000

All State fees and taxes..... 838, 831, 000

Public bridge and ferry tolls (incomplete)..... 18, 200, 000

County fees and taxes (incomplete)..... 1, 703, 000

Municipal fees and taxes (incomplete)..... 14, 158, 000

Personal-property taxes, all jurisdictions (approximate)..... 35, 880, 000

Grand total..... 1, 001, 150, 000







# THE TAXATION OF MOTOR VEHICLES IN 1932

## FOREWORD

Motor-vehicle taxation in the United States affects directly the owners of more than 24,000,000 motor vehicles. Indirectly, it affects every citizen.

For many years partial figures on the various kinds and amounts of motor-vehicle taxation have been obtained annually by Government agencies, industrial organizations, students of taxation, and others, but these have been confined chiefly to State and Federal taxes. The United States Bureau of Public Roads, through its annual compilations of State reports on motor-vehicle registrations and taxation, has been the principal agency engaged in this work. In the absence of complete statistics, however, only estimates could be made of the true national totals.

To fill this gap in the Nation's basic statistical data, the Bureau of Public Roads has undertaken a comprehensive survey of all forms of motor-vehicle taxation in the United States, involving not only the State records, which were already fairly well known, but also the counties and municipalities. This survey is, therefore, the broadest in scope yet attempted. In addition, it is the most detailed in character, for it shows the various kinds of fees and taxes as they are imposed upon each of the numerous types of vehicles.

As a result, complete figures are now available for the first time on the number of vehicles in each State, segregated into several principal classes, and in the case of busses, trucks, and trailers, into capacity and weight groups, and also on the fees and taxes paid by each group.

Only the public charges borne by the motor-vehicle owner directly are shown. These include taxes on registration, gasoline, mileage, operating receipts, and the like; and operators' licenses, certificate-of-title fees, county and municipal special fees and taxes, and personal-property taxes. Federal excise taxes are also included. There have been purposely excluded from the investigation such indirect charges as automobile dealers' licenses, fines and penalties, real-property taxes on automotive property (factories, garages, truck and bus terminals, etc.), income taxes on motor-vehicle operating enterprises, State chain-store and retail-sales taxes applying to gasoline stations and dealers in automobiles and automotive equipment, and similar taxes which are not levied directly on the ownership and operation of motor vehicles.

All data relate to the calendar or fiscal year 1932. That year, it may be observed, marked a low point in the economic depression insofar as State motor-vehicle registrations and gasoline-tax payments are concerned. Payments of gasoline taxes in this year declined 8.8 percent from those in 1931; and payments of registration fees and other State fees were 4.6 percent below those of the peak year, 1930.

The survey was initiated by Thomas H. MacDonald, Chief of the Bureau, and was carried on under the supervision of E. W. James, chief of the Division of Highway Transport. The work of organizing and directing the efforts of the field force of statisticians during the summer and fall of 1933 was conducted by H. H. Kelly of

the Division of Highway Transport and J. Trueman Thompson of the School of Engineering of the Johns Hopkins University. The analysis and compilation of the data were made by H. H. Kelly, A. L. Gemeny, A. C. Rose, G. P. St. Clair, L. A. Abbot, and L. S. Tuttle. The section on personal-property taxation of motor vehicles was prepared by H. R. Briggs, author of several special tax reports for the Bureau.

The original nature of this survey makes advisable a brief outline of the methods employed.

The survey was organized in the summer of 1933. Detailed instructions and blank forms for the use of field statisticians were prepared in the Washington office of the Bureau. Through the 11 district offices in various parts of the United States, a chief statistician was selected in each State, usually a person actually employed in an administrative office of the State dealing with regulation of motor vehicles, a former employee, or other person thoroughly familiar with the State records. This chief statistician was authorized to employ competent assistants in the task of checking the original data in administrative files, often a long and involved process.

While the required compilations were being made from the State records, a detailed investigation was started of the intricate structure of county and municipal fees and taxes, and personal-property taxes, in all States where such imposts existed. State tax officials were interviewed, and central accounting systems inspected wherever available. Questionnaires were mailed to county and municipal officials, requesting specific information on local registration and taxation of vehicles. A second questionnaire was sent to all those failing to answer the first. While the questionnaire method can hardly be regarded as completely satisfactory, it is the only feasible means of obtaining data in the field of local taxation, where the various independent jurisdictions are many thousands in number. The response to the municipal questionnaire, however, in which more than 9,100 towns and cities were queried and approximately 6,600 replied, gives ground for confidence in the method used.

The voluminous compilations of statistics resulting from these first-hand investigations were assembled in most cases at State headquarters, and then forwarded to the Washington office for final check and assembly.

Difficulties in the analysis of the county and municipal statistics were occasioned chiefly by the incompleteness of the records, and the inherent limitations of questionnaire methods. The reports of State taxes imposed on motor vehicles presented certain peculiar problems. It was desired to present the data for all States according to a uniform and conventionalized scheme, giving for each type of vehicle and class of service the number of vehicles registered, the registration fees and other fees paid, and estimates of motor-fuel tax payments. In the case of busses, trucks, and trailers, the scheme adopted involved a further break-down of the data into groups of different rated capacities. Because of the diverse methods of motor-vehicle registration and taxa-



tion prevailing among the States, as well as the inadequacy of records in certain cases, it was necessary to resort to methods of approximation in order to reduce all State reports to the standard form. The nature of these devices and the extent to which they were used are discussed in a later section of the report.

The data called for from the field investigators in this survey did not include consideration of the disposition of the tax receipts. This subject, however, is given proper attention in the present report, with the aid of data derived from official sources incidental to the annual compilations of State reports by the Bureau of Public Roads.

## SUMMARY OF ESSENTIAL FACTS DISCLOSED BY SURVEY

The primary object of this survey was to determine approximately the contribution of the owners of motor vehicles to Federal, State, and local governments. The following tabulation gives the major items of motor-vehicle revenue and the total sums received in 1932, so far as it was possible to obtain the information.

### State fees and taxes:

Vehicle registration fees (motorcycles, trailers, and semitrailers included).....	\$293,189,177
Special fees, paid chiefly by for-hire vehicles.....	5,230,792
Operators' and chauffeurs' licenses.....	18,280,802
Miscellaneous motor-vehicle fees.....	9,082,968
Gasoline or motor-fuel taxes.....	513,047,239
<b>Total.....</b>	<b>838,830,978</b>
County fees and taxes (incomplete).....	1,703,455
Municipal fees and taxes (incomplete).....	14,157,822
Personal-property taxes, all jurisdictions (approximate).....	35,880,000
<b>Federal excise taxes:</b>	
On gasoline and oil.....	76,247,200
On motor vehicles, tires, etc.....	16,130,798
Public bridge and ferry tolls (incomplete).....	18,199,424
<b>Grand total.....</b>	<b>1,001,149,677</b>

This total of approximately a billion dollars is, as noted above, incomplete. The State totals are believed to approach very closely the true figures, although it is probable that in some States a few items escaped the attention of the investigators. Certain of the reported payments, such as dealers' license fees, fines and penalties, and miscellaneous small items, which could not be regarded as direct imposts on the motor-vehicle owner, have been omitted. Nominal fees charged against publicly owned or official cars, have been included with the miscellaneous fees. The total of such payments was negligible, amounting only to \$91,784. The inclusion of this item has no effect on national averages.

The total number of vehicles (including motorcycles, trailers, and semitrailers, and excluding those publicly owned) registered in 1932 was 24,619,602. Dividing the total payment of \$1,001,150,000 among these vehicles, the average motor-vehicle owner paid in 1932 a tax of \$40.66 for the privilege of operating on the streets and highways of the Nation.

Only in the case of State taxes was it possible to separate the payments by different classes and sizes of vehicles. Some of the salient facts along this line are brought out in the following paragraphs.

*Numbers of vehicles.*—The motor vehicles registered and tax-paid<sup>a</sup> in the United States in 1932 (including

In the survey as conducted no data were obtained on the payments by motorists of tolls on public bridges and ferries. In order to make the record of motor-vehicle taxation as complete as possible, it was decided to include such payments, and a short study was made in the Washington office of available data on the subject.

As stated previously, this report marks the first attempt to survey in complete detail the entire field of motor-vehicle taxation, and errors of fact or interpretation may have entered the record inadvertently. The Bureau, therefore, will welcome comments and suggestions from all readers on the material here presented.

trailers and semitrailers) were divided into types as follows:

Passenger cars.....	20,836,362
Busses.....	49,452
Trucks and tractor trucks.....	3,229,315
Trailers and semitrailers.....	415,276
Motorcycles.....	89,197

All vehicles..... 24,619,602

Taxicabs and other for-hire passenger cars were reported separately by 27 States and the District of Columbia, the total number being 77,222. School busses, other than those publicly owned, tax-exempt, or paying only nominal fees, were reported by 16 States. Contract-carrier busses (including sight-seeing) were classified separately by 19 States and the District of Columbia. The numbers of busses reported are given below, the public-carrier group including other classes in States which did not segregate busses by class of service.

School.....	9,813
Contract (including sight-seeing).....	3,314
Public carriers.....	36,325

All busses..... 49,452

In 35 States the numbers of for-hire carriers of property were separated from those privately owned and operated. Twenty-six States reported contract-carrier trucks, common carriers being included in the case of 3; 31 reported common-carrier trucks. However, 1,116 contract-carrier trucks in three of these States and 2,098 common-carrier trucks in one State were so reported that their payments of registration fees could not be segregated from the payments by private carriers; and these vehicles were not included as for-hire carriers in the computation of national totals and averages. Contract-carrier trailers and semitrailers were reported by 20 States, common carriers by 24. The numbers of such vehicles, excluding those in the 3 States mentioned above, were as follows:

Trucks and tractor trucks:	
Contract carriers.....	69,840
Common carriers.....	14,771
All for-hire.....	84,611
Trailers and semitrailers:	
Contract carriers.....	5,008
Common carriers.....	3,837
All for-hire.....	8,845

The classification of vehicles according to rated capacity, resulting from an analysis of the State reports, is given in tables 1 and 2.

<sup>a</sup> The term "registered and tax-paid", as used here and subsequently in the report, refers to vehicles paying the regularly imposed fees, and excludes publicly owned and tax-exempt vehicles, which sometimes pay nominal fees, generally ranging from 25 cents to \$1.



TABLE 1.—*Classification of busses and trucks according to rated capacity*

Rated capacity	Number	Percentage distribution
<b>Busses:</b>		
7 passengers or less.....	6,986	14.13
8 to 20 passengers.....	8,764	17.72
Over 20 passengers.....	27,122	54.84
Not classified by capacity.....	6,580	13.31
Total.....	49,452	100.00
<b>Trucks and tractor trucks:</b>		
1½ tons or less.....	2,681,985	83.05
Over 1½ tons and less than 3.....	341,285	10.57
3 tons and less than 5.....	128,938	3.99
5 tons.....	28,544	.88
Over 5 tons.....	44,056	1.37
Not classified by capacity.....	4,507	.14
Total.....	3,229,315	100.00

TABLE 2.—*Classification of trailers and semitrailers according to rated capacity*

Rated capacity	Number	Percent
1½ tons or less.....	326,183	78.55
Over 1½ tons and less than 3.....	25,705	6.19
3 tons and less than 5.....	23,781	5.73
5 tons.....	6,372	1.53
Over 5 tons.....	8,714	2.10
Not classified by capacity.....	24,521	5.90
Total.....	415,276	100.00

**Percentages.**—Passenger cars constituted 84.3 percent of all vehicles, and their owners paid 72.9 percent of the registration fees and 73.1 percent of the gasoline taxes.<sup>1</sup>

Taxicabs, reported separately from passenger cars in 27 States and the District of Columbia, comprised 0.3 percent of the vehicles; they contributed 0.5 percent of the registration fees and 0.9 percent of the gasoline taxes.

Motor busses, which included 0.2 percent of the vehicles, contributed 1.2 percent of the registration-fee payments and 1.2 percent of the gasoline-tax payments.

Motor trucks and tractor trucks, comprising 13.1 percent of the vehicles, paid 24.2 percent of the registration fees and 24.7 percent of the gasoline taxes.

Trailers and semitrailers constituted 1.7 percent of the vehicles and paid 1.2 percent of the registration fees.

Motorcycles, constituting 0.4 percent of the vehicles, contributed 0.1 percent of the registration fees and 0.1 percent of the gasoline taxes.

Special fees to the amount of \$5,230,792 were collected from operators of vehicles for hire and, in a few States, from certain classes of private operators. These imposts took the form of mileage, ton-mile, or passenger-mile taxes, receipts taxes, special weight or capacity taxes, franchise fees or privilege taxes, permit fees, and fees for certificates of convenience and necessity. To this amount must be added \$500,807 in excess registration fees paid by for-hire carriers of property (fees in excess of those calculated on the basis of the private-carrier rate).

If the special fees are added to the registration fees and gasoline taxes it is found that busses contributed 1.5 percent and trucks and trailers 25.1 percent of all fees and taxes directly imposed on motor vehicles in 1932.

<sup>1</sup> Payments of gasoline taxes by different classes and sizes of vehicles were estimated by a method discussed later in the report. See pp. 19 and 20.

**Average payments.**—Average payments of registration fees and gasoline taxes by passenger cars were as follows:

Registration fees.....	\$10.28
Gasoline taxes.....	18.07
Total.....	28.35

Taxicabs, reported separately in 27 States and the District of Columbia, paid average fees as follows:

Registration fees.....	\$17.72
Gasoline taxes.....	60.64
Special fees.....	1.53
Total.....	79.89

School busses, reported by 16 States, made the following average payments:

Registration fees.....	\$21.57
Gasoline taxes.....	39.17
Total.....	60.74

For sight-seeing and other contract-carrier busses, separately reported by 19 States and the District of Columbia, the averages were:

Registration fees.....	\$47.49
Gasoline taxes.....	100.12
Special fees.....	5.24
Total.....	152.85

For public-carrier busses (including other busses in those States which made no segregation), the average payments were as follows:

Registration fees.....	\$83.90
Gasoline taxes.....	148.17
Special fees.....	62.96
Total.....	295.03

The average fees paid by the different classes of trucks and tractor trucks were as follows:

<b>Privately owned and operated:</b>	
Registration fees.....	\$21.66
Gasoline taxes.....	38.49
Total.....	60.15

<b>Contract carriers:</b>	
Registration fees.....	31.14
Gasoline taxes.....	62.44
Special fees.....	14.77
Total.....	108.35

<b>Common carriers:</b>	
Registration fees.....	32.93
Gasoline taxes.....	78.10
Special fees.....	72.46
Total.....	183.49

The average payments for trailers and semitrailers in the three categories were as follows:

Privately owned and operated: Registration fees.....	\$7.71
--	--------

<b>Contract carriers:</b>	
Registration fees.....	35.74
Special fees.....	26.42
Total.....	62.16

<b>Common carriers:</b>	
Registration fees.....	34.15
Special fees.....	102.50
Total.....	136.65

**Variation of average payments with capacity.**—As the weight or capacity of vehicles increases there is, in general, a steady rise in the average fees paid. This fact is shown by tables 3, 4, and 5.



TABLE 3.—Average fees paid by public-carrier busses

Seating capacity (number)	Regis- tration fee	Motor- fuel tax	All fees <sup>1</sup>
7 or less	\$25.84	\$52.50	\$104.77
8 to 20	57.39	123.13	234.50
Over 20	99.20	170.26	329.98

<sup>1</sup> Includes special fees.

TABLE 4.—Average fees paid by trucks and tractor trucks

Rated capacity (tons)	Average regis- tration fee <sup>1</sup>	Average motor- fuel tax	Average of all fees <sup>2</sup>
1½ and less	\$15.51	\$36.16	\$51.85
Over 1½ and less than 3	38.21	46.33	85.92
3 and less than 5	67.33	59.89	130.40
5	97.57	68.10	168.49
Over 5	113.89	81.12	199.60

<sup>1</sup> Includes excess registration fees paid by for-hire carriers.<sup>2</sup> Includes special fees.

TABLE 5.—Average fees paid by trailers and semitrailers

Rated capacity (tons)	Average regis- tration fee <sup>1</sup>	Average of all fees <sup>2</sup>
1½ and less	\$3.34	\$3.42
Over 1½ and less than 3	14.08	15.63
3 and less than 5	36.46	41.71
5	59.21	69.32
Over 5	70.55	92.35

<sup>1</sup> Includes excess registration fees paid by for-hire carriers.<sup>2</sup> Includes special fees.

*Average payments per mile of travel.*—An estimate of the total mileage traveled by motor vehicles registered and tax-paid in 1932, based on reported consumption of gasoline, gives a total of approximately 182 billion vehicle-miles. To this may be added an estimate of the movement of trailers and semitrailers, approximately 4 billion vehicle-miles. If we divide the total motor-vehicle tax payments in 1932, \$1,001,150,000 by the total vehicle-mileage, it is found that motor-vehicle taxes in 1932 amounted to somewhat more than one-half cent per mile of travel.

Detailed values of these estimates for vehicles of different types are given in table 6.

TABLE 6.—Estimated tax payments per mile of travel

Type of automobile	Millions of vehicle- miles	Cents per vehicle- mile
Passenger cars	145,655	0.50
Taxicabs	1,935	.42
Busses	1,064	1.26
Trucks and tractor trucks	32,895	.73
Trailers and semitrailers	4,207	.15
Motorcycles	626	.23

Average tax payments per vehicle-mile by for-hire carriers were as follows:

	Cents per vehicle-mile
Busses:	
Contract (including sight-seeing)	0.81
Public carrier	1.35
Trucks and tractor trucks:	
Contract carrier	.84
Common carrier	1.33
Trailers and semitrailers:	
Contract carrier	.47
Common carrier	.97

As an example of the variation in payments per mile with the size of vehicle, the figures for trucks and tractor trucks, privately owned and operated, are given:

Capacity in tons:	Cents per vehicle-mile
1½ and less	0.62
Over 1½ and less than 3	.95
3 and less than 5	1.38
5	1.79
Over 5	2.10

*Conclusions and comments.*—The complexity of the motor-vehicle tax situation in the United States makes it very difficult to draw any conclusions which are both definite and generally applicable. The following statements, however, are supported by the data gathered in this survey.

There is an extraordinary lack of uniformity among the States, both in the methods of motor-vehicle taxation and in the magnitudes of the rates charged. The greatest variation was found in the bases on which registration fees were charged, including gross weight, net weight, chassis weight, capacity, horsepower, value, and various combinations of these factors. The general adoption of a common basis for registration fees is desirable.

The principle that registration fees should increase with the size of the vehicle, as measured by weight, carrying capacity, horsepower, or cost is recognized in the laws of all States, the only exception being the District of Columbia, in which a uniform fee of \$1 is charged. There is great variety in the application of this principle; in some States the increase of registration fees with size is relatively moderate, while in a few the range is very wide, registration fees in excess of \$1,000 being charged against the heaviest vehicles.

There is a noticeable tendency for the taxation imposed on motor vehicles to be high in those States in which the intensity of motor-vehicle ownership is low, as indicated by a relatively large number of persons per vehicle. This condition was particularly noted in the Southern States, where the mileage of roads to be improved and maintained is very large in relation to the number of motor vehicles registered.

The imposition of unusually large registration fees on heavy vehicles, particularly trucks, in a few States, combined with high gasoline taxes, has apparently discouraged the registration of such vehicles, with the result that the high rates were productive of little revenue in 1932.

Comparison of the number of heavy trucks registered in certain States with the existing mileage of high-type roads, and particularly of portland cement concrete, in the same States leads to the conclusion that such roads have been built primarily in response to the demands of traffic in general, rather than specifically to support heavy loads.

Approximately 9 percent of the revenues derived from State motor-vehicle and gasoline taxes were diverted to uses not related to roads and streets. The principal items of diversion included payments to general funds, \$39,652,339; unemployment relief, \$19,546,456; and schools, \$14,522,113.

Fees and taxes imposed on motor vehicles by counties in 1932 were negligible in comparison with those imposed by other jurisdictions, the total reported being less than 2 million dollars. Such taxes were found in only 5 States. Fees imposed by municipalities were found in 39 States, and the total amount reported was over 14 million dollars.

Personal-property taxes were imposed on motor vehicles by either State, county, or local authorities in 31 States and the District of Columbia, the reported collections being in the neighborhood of 36 million dollars. Because of difficulties in assessment and collection, the personal-property tax as ordinarily administered is not effectively applied to motor vehicles. Five States and the District of Columbia require that evidence of tax payment be presented before licenses are issued to vehicles, thus insuring full collection for all registered vehicles. Seventeen States, containing 46 percent of all registrations, exempted motor vehicles from taxation as personal property.



## STATE FEES AND TAXES

The variety of taxes imposed on motor vehicles in the United States, the numerous bases upon which fees are computed, a multiplicity of rates, and differences in the classification of vehicles and in the types of records maintained make any analysis of motor-vehicle taxation on a uniform basis an extremely difficult problem. The extent of this diversity in methods of taxation will be revealed by an examination of the reports submitted by the statisticians employed to collect the data in each State. These reports are given in tables 180 to 228, pages 178 to 260. Although every effort was made to compile these reports according to a uniform standard, unavoidable variations occurred. Thus, in many States it was not possible to report taxicabs and their payments separately from private passenger cars, and in other States for-hire trucks and busses were not separated from vehicles privately owned and operated. The numbers of trucks of different sizes were variously reported according to rated capacity, chassis weight, net weight, or gross weight.

Much of the difficulty experienced in analyzing and tabulating the statistical reports was caused by the variations in practice among the States in the registration and regulation of motor vehicles.

In the majority of States the registration of all motor vehicles is under the jurisdiction of a motor-vehicle department or similar body, which is also charged with the enforcement of the rules of the road and the traffic laws and regulations. In some States these functions are performed by a division of the highway department. The records were usually maintained in sufficient detail to obtain the num-

bers of the various types and sizes of vehicles registered, and the payments of registration fees by each group.

Segregation of vehicles into the desired classes of private and for-hire carriers, however, was not often available in the records of the motor-vehicle departments. The regulation of for-hire carriers was commonly made a function of the State authority regulating public utilities and railroads, variously termed utilities commissions, railroad commissions, corporation commissions, and public service commissions. These bodies were charged with the promulgation and enforcement of rules governing uniform rates and schedules, insurance, age limits, and working hours of drivers, safety, and similar matters.

The number of vehicles operating under each of the several classes of for-hire carriers established by law in a particular State and the collections of special fees were usually available in the records of the public service commission, but frequently it was impossible, except by means of a detailed check of individual registration cards, to identify the same vehicles and the registration fees paid by them in the records of the motor-vehicle department.

In order to estimate the numbers of vehicles of each type and class of service and the payments by each group for the United States as a whole, and to make comparisons between States, it was necessary to resort to certain approxi-

mate methods which are described in detail later (pp. 19 to 24, and appendix). The following discussion of the bases of taxation and rates is based upon the State reports as checked and corrected by correspondence and reference to State laws relating to motor vehicles.

### VARIETY OF MOTOR-VEHICLE TAXES

The large number of different fees and taxes paid by motor-vehicle owners and the great diversity in the forms and methods of taxation are illustrated in the following tabulation:

#### Federal manufacturers' excise taxes on—

- Gasoline
- Lubricating oils
- Motor vehicles
- Tires and inner tubes
- Parts and accessories

#### State fees and taxes:

##### Registration fees based on—

- Gross weight
- Net weight
- Chassis weight
- Horsepower
- Rated capacity
- Value
- Flat rate
- Combinations of two or more of above bases

##### Special motor-vehicle carrier fees, including—

- Mileage taxes
- Ton-mile or passenger-mile taxes
- Gross receipts taxes
- Special license taxes, certificate fees, permit fees, etc.
- State gasoline taxes
- Operators' and chauffeurs' license fees
- Fees for certificates of title
- Fees for transfer or reregistration

##### County fees and taxes:

- Registration fees or wheel taxes
- Road and bridge privilege taxes
- Franchise fees
- Gasoline taxes

##### Municipal fees and taxes:

- Registration fees or wheel taxes
- Franchise fees
- Gasoline taxes
- Operators' and chauffeurs' license fees

##### Personal-property taxes, State, county, and municipal

##### Public bridge and ferry tolls, State, county, and municipal

## FORMS AND METHODS OF STATE MOTOR-VEHICLE TAXATION IN 1932

The principal instruments of motor-vehicle taxation in all States are motor-fuel taxes and registration fees. First introduced in 1919 in Oregon, the taxation of gasoline and other motor fuels has become universal, every State and the District of Columbia now levying such a tax. The revenue derived and the rates of tax have increased year by year. In 1932, the yield from gasoline taxes, \$513,047,239, amounted to 61.2 percent

of the total of all State motor-vehicle fees and taxes. At the end of the year the tax rates per gallon of gasoline varied from 2 to 7 cents (table 77). A tax of 4 cents per gallon was most common, 17 States applying this rate, while in 12 States the rate was 3 cents. In only 3 States—Rhode Island, Connecticut, and Missouri—and the District of Columbia, was the rate 2 cents per gallon. Sixteen States taxed gasoline at rates greater



than 4 cents per gallon, the rate being 5 cents in 8 States, 6 cents in 6 States, and 7 cents in Florida and Tennessee.

All States and the District of Columbia require yearly registration of motor vehicles and impose registration fees, many of them making provision for part-year registrations. As a source of revenue, this form of taxation varies in importance, but generally speaking it is second to the gasoline tax in this respect. During 1932 the collections amounted to \$293,189,177, or 35 percent of all State fees and taxes on motor vehicles.

Among the States there was great variety in the basis of registration fees and almost no uniformity in the rates of fee charged. Even within a single State the basis of registration usually varied with the type of vehicle, the fee being computed by a different method for passenger cars from that used in the case of trucks or busses.

In addition to registration fees there were numerous special fees, usually imposed on vehicles operating for hire and consisting of receipts taxes, mileage and ton-mile taxes, and fees charged for the privilege of doing business, such as franchise fees, certificate fees, permit fees, and license fees.

Tables 7, 8, and 9 give for each State the basis of registration fees for each major type and class of vehicle and the special fees which are imposed on certain classes. Table 7 is devoted to private passenger cars and public-carrier busses. Table 8 covers trucks, both privately owned and operated and contract- and common-carrier, in States where these classes were recognized in 1932. Table 9 gives the basis of registration fees for trailers and semitrailers. The special fees on contract- and common-carrier trailers correspond in general with those on contract- and common-carrier trucks and are not repeated in table 9.

For the purpose of regional comparisons, the States are listed according to geographic divisions.<sup>2</sup> Registration fees and special fees imposed on taxicabs, school and contract-carrier busses, and motorcycles, which are numerically of minor importance, are not listed in these tables, but are discussed in the text.

In all States the principle was recognized that registration fees should increase with the size of the vehicle. Various methods were used to accomplish this purpose, the rates in different States varying with weight, either loaded or empty, carrying or hauling capacity, horsepower of motor, value, or a combination of two or more of these factors. In the District of Columbia a uniform fee of \$1 was imposed on all gasoline-driven vehicles, regardless of type or size.

In giving the bases of registration fees in tables 7, 8, and 9, State laws have been interpreted broadly and minor variations in legal provisions or phraseology have been ignored. Wherever the registration fee was clearly based on the weight of vehicle unloaded, the term "net weight" is used, and no distinction is made between such terms as manufacturer's weight, shipping weight, light weight, list weight, or "gross weight of vehicle." "Gross weight", in this study signifies the total weight of the vehicle and its load. "Chassis weight" is the weight of frame and motor without body or load. The term "capacity" indicates the load capacity of the vehicle, and no differentiation is made in these tables

between rated capacity, maximum load capacity, carrying capacity, declared capacity, or seating capacity.

In the discussion which follows the methods and forms of taxation applied to each of the principal classes of vehicles are taken up in turn.

#### PRIVATE PASSENGER CARS

In the registration of passenger cars (table 7), the fees varied with size in all but 3 States—Arizona, Washington, and California. Weight was the most common measure of size, 30 States using it as the basis of fee either alone or in combination with other factors. In 25 of these States the weight stipulated was net weight or an equivalent, only 5 States requiring that an allowance be made for the weight of the passengers. In Delaware and Nevada gross weight was defined as the weight of vehicle plus carrying capacity at 125 pounds per passenger, while in Arkansas, New Hampshire, and Rhode Island the legal weight allowed per passenger was 150 pounds.

Horsepower, alone or in combination with other factors, was the basis of fee in 18 States, while value or list price was used in Minnesota, Iowa, and Oklahoma.

In 8 States the registration fee was modified with the age of the vehicle or the number of times it had previously been registered. The age reduction in Minnesota is typical, a 10-percent reduction in fee being allowed each year following the first registration until a minimum fee allowance is reached. In Iowa and Wisconsin the age reduction operates only after the fifth year.

In a number of States the basis for fixing the amount of fee appeared to be unnecessarily complex. A combination of two factors was of frequent occurrence, while in a few States three or more were used. In Iowa the fee required was 1 percent of value plus 40 cents per 100 pounds net weight. After the fifth year the fee based on value was reduced to 0.5 percent.

In Mississippi, at the beginning of 1932, the fee for passenger cars was \$1 for tags, plus 10 cents per horsepower, plus 40 cents per 100 pounds net weight. Under a law effective July 1, 1932, the rates per horsepower and per 100 pounds were changed to 15 and 50 cents, respectively; and provision was made for a 10-percent reduction of fee with each registration after the first, the sixth and subsequent registrations being at the rate of 50 percent of the first.

In Texas passenger cars were registered according to the actual weight, including 100 pounds for the fuel and equipment.

It is of interest to examine the basis of registration fees from the point of view of geographic divisions. Similarity among the States comprising each division is plainly evident. A single basis of taxation, either horsepower or weight, predominated in the States of the New England, Middle Atlantic, and East North Central divisions. Every State in the South Atlantic group used net weight as a basis. Flat fees or fees based on weight appeared most frequently in the Mountain and Pacific States. Considerable variation between States and the use of unusual and complex combinations of bases were characteristic of the West North Central, West South Central, and East South Central divisions.

#### TAXICABS

In the majority of States which distinguished between private passenger cars and taxicabs or other passenger cars for hire, heavier fees were imposed on the latter

<sup>2</sup> In tables 7, 8, and 9, and in subsequent tables where geographic divisions are used, the grouping of States is in accordance with that of the Bureau of the Census, except that Maryland and the District of Columbia, which commonly appear in the South Atlantic division, are considered to have more of the characteristics of the Middle Atlantic division in matters relating to motor-vehicle registration and taxation and are, therefore, listed in that division.



TABLE 7.—Bases of registration fees and special fees imposed on private passenger cars and public-carrier busses in 1932

Division and State	Passenger-car registration fee <sup>1</sup>	Public-carrier busses in interurban service	
		Registration fee <sup>1</sup>	Special fees
<b>New England:</b>			
Maine.....	Horsepower and net weight.....	Horsepower, net weight, and capacity.....	None reported.
New Hampshire.....	Gross weight.....	Gross weight.....	Do.
Vermont.....	Net weight.....	do.....	Do.
Massachusetts.....	Horsepower.....	Capacity.....	Do.
Rhode Island.....	Gross weight.....	Gross weight and capacity.....	Do.
Connecticut.....	Horsepower.....	Flat fee, capacity, and/or horsepower.....	Receipts tax (percentage of gross receipts).
<b>Middle Atlantic:</b>			
New York.....	Net weight.....	Capacity.....	None reported.
New Jersey.....	Horsepower.....	Flat fee and capacity.....	Mileage tax <sup>2</sup> (actual mileage).
Pennsylvania.....	do.....	Capacity.....	Receipts tax (percentage of gross receipts).
Delaware.....	Gross weight.....	Gross weight.....	None reported.
Maryland.....	Horsepower.....	Not required <sup>3</sup> .....	Passenger-mile tax (capacity and scheduled mileage).
District of Columbia.....	Flat fee.....	Flat fee.....	Mileage tax (scheduled mileage).
<b>South Atlantic:</b>			
Virginia.....	Net weight.....	Net weight.....	{ Receipts tax (percentage of gross receipts).
West Virginia.....	do.....	Not required <sup>3</sup> .....	{ Valuation and rate tax (percentage of gross receipts).
North Carolina.....	do.....	Net weight.....	{ Passenger-mile tax (capacity and scheduled mileage).
South Carolina.....	do.....	Not required <sup>3</sup> .....	{ Receipts tax <sup>4</sup> (percentage of gross receipts).
			{ Passenger-mile tax (gross weight, capacity, and scheduled mileage).
Georgia.....	do.....	Net weight.....	{ Mileage tax (weight, capacity, and actual mileage).
			{ Special license (flat fee).
Florida.....	do.....	Net weight and capacity.....	{ Certificate fee (flat fee).
			{ Mileage tax (capacity and mileage).
<b>East North Central:</b>			
Ohio.....	Horsepower.....	Net weight.....	{ Permit fee (flat fee).
Indiana.....	Horsepower and net weight.....	Capacity.....	{ Corporation tax (value of assets).
Illinois.....	Horsepower.....	Gross weight.....	None reported.
Michigan.....	Net weight.....	Net weight.....	Do.
			{ Permit fee (net weight).
Wisconsin.....	Net weight and age <sup>5</sup> .....	Gross weight.....	{ Ton-mile tax (gross tonnage and actual mileage).
			{ Permit fee (flat fee).
			{ Certificate fee (flat fee).
<b>West North Central:</b>			
Minnesota.....	Value and age.....	Value and age.....	Do.
Iowa.....	List price, net weight, and age <sup>6</sup> .....	List price, net weight, and age <sup>5</sup> .....	Ton-mile tax (gross tonnage and actual mileage).
Missouri.....	Horsepower.....	Capacity.....	Special license (capacity).
North Dakota.....	Net weight and age.....	Net weight, capacity, and age.....	Certificate fee (flat fee and capacity).
South Dakota.....	Net weight.....	Net weight and capacity.....	{ Receipts tax (percentage of gross receipts).
Nebraska.....	do.....	Flat fee and capacity.....	{ Certificate fee (flat fee).
Kansas.....	Flat fee and net weight.....	Capacity.....	None reported.
			{ Ton-mile tax (gross tonnage and actual mileage).
<b>East South Central:</b>			
Kentucky.....	Horsepower and net weight.....	Flat fee, capacity, and net weight.....	{ Mileage tax (capacity and actual mileage).
			{ Certificate fee (flat fee).
Tennessee.....	Horsepower.....	Horsepower and capacity.....	{ Mileage tax (capacity and actual mileage);
			{ Privilege tax (capacity).
Alabama.....	do.....	Capacity.....	{ Inspection fee (capacity).
Mississippi.....	Flat fee, horsepower, net weight, and age.....	Flat fee, horsepower, net weight, capacity, and age <sup>6</sup> .....	{ Mileage tax (capacity and actual mileage).
			{ Certificate fee (flat fee and capacity).
			{ Mileage tax <sup>7</sup> (Capacity and scheduled mileage).
<b>West South Central:</b>			
Arkansas.....	Horsepower and gross weight.....	Horsepower, gross weight, and capacity.....	Receipts tax (percentage of gross receipts).
Louisiana.....	Horsepower.....	Horsepower and capacity.....	None reported.
Oklahoma.....	List price and age.....	List price and age.....	{ Mileage tax (capacity and scheduled mileage).
			{ Permit fee (flat fee).
Texas.....	Net weight plus 100 pounds.....	Gross weight.....	{ Permit fee (flat fee and capacity).
			{ Certificate fee (flat fee).
<b>Mountain:</b>			
Montana.....	Net weight.....	Capacity.....	Special license (flat fee).
Idaho.....	Net weight and age <sup>8</sup> .....	Net weight, capacity, and age <sup>8</sup> .....	Receipts tax (percentage of gross receipts).
Wyoming.....	Horsepower.....	Horsepower and capacity.....	{ Passenger-mile tax (revenue passengers and actual mileage).
Colorado.....	Net weight.....	Capacity.....	{ Certificate fee (flat fee).
New Mexico.....	Flat fee, net weight, and age.....	Flat fee and capacity.....	{ Passenger-mile tax (revenue passengers and actual mileage).
Arizona.....	Flat fee.....	Flat fee and net weight.....	{ Mileage tax (capacity and actual mileage).
Utah.....	Horsepower.....	Capacity <sup>9</sup> .....	{ Application fee (flat fee).
			{ Receipts tax (percentage of gross receipts).
Nevada.....	Gross weight.....	Gross weight.....	{ Passenger-mile tax (revenue passengers and actual mileage <sup>10</sup> ).
			{ Special license (flat fee and capacity).
<b>Pacific:</b>			
Washington.....	Flat fee.....	Flat fee and capacity.....	Receipts tax (percentage of gross receipts).
Oregon.....	Net weight.....	Net weight.....	Passenger-mile tax (capacity and scheduled mileage).
California.....	Flat fee.....	Not required <sup>11</sup> .....	Receipts tax (percentage of gross receipts).

<sup>1</sup> The meaning of the terms indicating the basis of registration fees is as follows: "Flat fee" indicates a uniform fee on all vehicles regardless of size or weight. "Capacity" signifies the load capacity of the vehicle, and no distinction is made between the terms rated capacity, maximum load capacity, carrying capacity, or seating capacity. "Chassis weight" is the weight of chassis without body or load. "Net weight" is the weight of chassis and body without load, no distinction being made between the terms manufacturer's weight, shipping weight, light weight, list weight, or gross weight of vehicle. "Gross weight" is the total weight of vehicle and its load. "Horsepower" is the rated capacity of the engine or an equivalent, such as piston displacement. "Age" indicates that the fee is reduced according to the age of the vehicle or the number of previous registrations.

<sup>2</sup> Vehicles operating interstate pay a tax on mileage traveled in the State.

<sup>3</sup> Passenger-mile tax in lieu of registration fee.

<sup>4</sup> Payable only when the computed tax exceeds the registration fee and then only in the amount by which the registration fee is exceeded.

<sup>5</sup> No age reduction until after the fifth year.

<sup>6</sup> Reduction for age applicable to vehicles of less than 2½ tons carrying capacity, according to law effective July 1, 1932.

<sup>7</sup> Paid on mileage in excess of 12,000 miles.

<sup>8</sup> No deduction for age for passenger vehicles of 5,000 pounds net weight or more, and such vehicles pay a flat fee in addition to fee based on net weight.

<sup>9</sup> When capacity is 7 passengers or less, basis of fee is same as for passenger cars.

<sup>10</sup> Rate of mileage tax higher for travel on hard-surfaced roads than on other types.

<sup>11</sup> Receipts tax in lieu of registration fee.



class. In only 7 of the 27 States reporting taxicabs were the basis and rate of registration fee the same as for private passenger cars, namely, Vermont, Maryland, Georgia, North Dakota, Colorado, Nevada, and Oregon. In the remainder, higher registration fees were imposed, either on a different basis or at higher rates. Thus, in Maine taxicabs were registered at double the private passenger-car rate of 25 cents per horsepower and 25 cents per 100 pounds net weight, while in North Carolina the private passenger-car rate was 55 cents, and the taxicab rate \$1.90 per 100 pounds net weight. In several States fees based on seating capacity were assessed in addition to the rates for private cars, as in Arkansas, where taxicabs were registered at the private-car rates of 27½ cents per horsepower and 55 cents per 100 pounds gross weight, plus an additional fee of \$2.50 per passenger seat. Similarly, in Washington, taxicabs paid the \$3 flat fee required of private cars and \$3 per passenger seat in addition. In Florida the private-car rate was 60 cents per 100 pounds for a net weight of less than 3,000 pounds, and 75 cents for weights over 3,000 pounds; taxicabs paid \$1 per 100 pounds and \$7.50 per passenger seat.

Not infrequently taxicab fees were levied on an entirely different basis from those of private cars. Passenger cars in Alabama paid registration fees varying according to horsepower from \$11.25 to \$30, but the taxicab rates were \$37.50 for a passenger capacity of 5 or less, and \$50 for more than 5 passengers. Passenger cars in Arizona paid a flat fee of \$3, but the rates on taxicabs varied from \$5 to \$33, according to net weight. In West Virginia private vehicles paid \$13 for the first 2,000 pounds net weight plus 60 cents per 100 pounds in excess of 2,000 pounds; taxicabs paid a flat fee of \$75.

Special fees on taxicabs in addition to registration fees were reported in seven States and the District of Columbia. A municipal tax was imposed on all passenger cars operating for hire in the District of Columbia, the rate being \$9 before July 1, 1932, and \$25 after that date. In Pennsylvania and Arizona a receipts tax was assessed on all for-hire carriers of persons, the rates being 0.8 percent, and 2 percent, respectively, of gross receipts. An occupation tax on U-Drive-It systems was reported in Georgia, and in North Dakota a fee for the issuance of certificates of public convenience and necessity was imposed on taxicab companies. A privilege tax of \$15 per vehicle was assessed in Tennessee. In Nevada, taxicabs operating outside city limits were required to pay \$50 plus \$10 per passenger seat in addition to registration fees. Taxicabs operating anywhere for hire in Oregon paid additional fees varying according to weight from 50 percent to 100 percent of the registration fee.

#### BUSSES

In the instructions to the statisticians who collected the data on State motor-vehicle taxes, it was requested that busses be reported in three classes, (1) school and private busses, (2) sight-seeing and other contract-carrier busses, and (3) public-carrier busses. All of the 16 States which reported tax-paid busses in the first class described them as school busses. It is to be inferred that privately owned and operated busses, such as those owned by factories, real estate developers, and various private institutions, were reported with other registration classifications.

Nine States—Vermont, Massachusetts, Pennsylvania, Virginia, Georgia, Mississippi, Arizona, Wash-

ington, and Oregon—reported busses in all three classes. Seven States—New Hampshire, Delaware, West Virginia, Illinois, Iowa, Wyoming, and California—reported tax-paid school busses, but did not segregate sight-seeing or contract carriers from other classes of vehicles. Ten States—South Carolina, Florida, Michigan, North Dakota, South Dakota, Kansas, Oklahoma, Texas, Utah, and Wisconsin—and also the District of Columbia, reported busses in the contract-sight-seeing class, but did not report tax-paid school busses.

It will be readily understood that much of the difficulty encountered in obtaining such a classification of busses was occasioned by the lack of uniformity among the States in the definition of these classes or in their recognition by law. This was particularly true with respect to the distinction between contract carriers and public carriers. As commonly defined, a public-carrier bus is one held out for hire to the public at published rates and operated on a regular schedule over fixed routes or between fixed termini. A contract carrier, in general, may be operated anywhere for hire under contract or charter. Sight-seeing busses, it may be observed, very often satisfy the requirements of a public carrier, in that they are operated over regular routes at published rates, and are held out for hire to the public at large. School busses occupy a middle position, having regular routes, fixed schedules, and published rates, but are restricted in their clientele.

The strict definitions of contract- and public-carrier busses given above are by no means universal. Even in those States which reported the two classes separately, there were various differences in the significance of the terms. A few examples may be of interest.

In West Virginia two classes of vehicles engaged in the transportation of passengers for hire were recognized: Class H, motor vehicles operated for transportation of passengers, between fixed termini or over regular routes; and class J, motor vehicles operated for transportation of passengers, not running over regular routes or between fixed termini.

In South Carolina three classes were recognized: (1) Holders of certificate A, complying with the general definition of a public carrier; (2) holders of certificate B—

\* \* \* where the applicant does not propose to regularly operate upon a fixed schedule or route, but only desires to operate over a particular route or routes which are not already served by the holder of a certificate A, but will operate in instances where by his solicitation or otherwise he has procured passengers to be transported over the route or routes designated in his application \* \* \*;<sup>3</sup>

and (3) holders of certificate C, issued to—

\* \* \* any applicant who does not propose to in any way solicit the transportation of persons over such improved public highways outside of the corporate limits of any city or town, or to operate upon a regular schedule, but who is privately employed for a specific trip and who will not solicit or receive patronage along the route.<sup>3</sup>

In Oklahoma motor carriers of persons or property for compensation were divided into three classes, A, B, and C. Class A motor carriers included "all motor carriers operating as common carriers of persons or property between fixed termini or over a regular route, even though there be periodic or irregular departures from said termini or route."<sup>4</sup> Class B motor carriers included "all other motor carriers not operating as class A and class C motor carriers, whether as private carriers or common carriers, of persons or property."<sup>4</sup>

<sup>3</sup> South Carolina Acts and Joint Resolutions . . . , Act No. 170, 1925, as amended by Acts 663 (1928), 220 (1929), and 604 (1930).

<sup>4</sup> Oklahoma Session Laws, 1929, ch. 253, House Bill 19.



Since the designation "class C" was applied to a restricted class of private carriers of property only, the effective distinction between class A and class B busses was that between common or public carriers and other carriers of passengers for hire.

The State of Oregon, in its motor transportation act, made the following distinction between contract and common carriers:

The term "contract haulers", when used in this act, means any person, persons or corporation engaged in the transportation for compensation or hire of persons and/or property for a particular person, persons or corporation to or from a particular place or places under a special or individual agreement or agreements and not operating as a common carrier as the term is defined in this act.<sup>5</sup>

Twenty-nine States failed to report sight-seeing or contract-carrier busses separately from other registration classifications. In California, sight-seeing busses were registered with public carriers, and contract-carrier busses with trucks. In Minnesota, Iowa, and Missouri both classes were included with passenger cars. In Montana busses and trucks were registered together, but those under the jurisdiction of the public service commission were segregated and reported as public carriers. In Ohio the law definitely made the distinction between busses operated over regular routes or between fixed termini, and those not so operated; and imposed a different scale of franchise fees on each class. The State records, however, did not separate the two groups, and they were reported together. Sight-seeing busses in Ohio were included with trucks. In Maryland no busses were reported separately from other registration classifications except those operated over regular routes or between fixed termini under the passenger and freight motor-bus law. In the remainder of these 29 States, so far as could be determined, no definite distinction was made between contract, sight-seeing, and public-carrier busses.

Methods used in taxing the three classes of busses are discussed in the following paragraphs.

*School busses.*—In the 16 States which reported tax-paid school busses separately, they were commonly registered according to weight or capacity. In New Hampshire, Vermont, Delaware, Georgia, Wyoming, Washington, and Oregon, school busses were registered on the same basis and at the same rates as all other busses. In Pennsylvania school busses of seven-passenger or less capacity were registered at passenger-car rates, and those of more than seven-passenger capacity paid the same fees as privately owned and operated trucks of the same chassis weight. In several of the States reporting school busses, they were registered at a flat fee ranging from \$2 per vehicle in Massachusetts to \$75 per vehicle in West Virginia. In no State were any special fees in addition to registration fees imposed on school busses.

*Sight-seeing and contract-carrier busses.*—In general, sight-seeing and contract-carrier busses were registered at considerably higher rates than school busses and not infrequently the fees corresponded to those paid by public-carrier busses. In the 19 States and the District of Columbia which reported sight-seeing and contract-carrier busses, registration fees were commonly based on weight or capacity.

In three States—Georgia, Oklahoma, and Oregon—the basis and rates of fee were the same as for private passenger cars, but in Oklahoma and Oregon special fees were imposed in addition to registration fees. In

Virginia, North Dakota, South Dakota, Mississippi, and Washington a fee based on seating capacity was added to the registration fee computed as for passenger cars. In Florida the basis of registration was the same as for passenger cars, net weight, but in addition a seat tax was imposed, ranging from \$7.50 per passenger seat for busses of 7-passenger capacity or less to \$20 per passenger seat for busses of more than 20-passenger capacity. Florida also imposed a mileage tax.

Several other States required contract-carrier and sight-seeing busses to pay special fees in addition to registration fees. In Oklahoma a mileage tax, varying with seating capacity, was imposed, and also a "maintenance and administration tax" at annual rates ranging from \$25 to \$100 per bus.

In Utah a passenger-mile tax was imposed. A receipts tax was paid in Pennsylvania; a municipal license fee in the District of Columbia; a certificate fee in North Dakota; and a commercial tax in Oregon.

#### PUBLIC-CARRIER BUSES

For-hire busses, either public carriers or a combination of public carriers and contract carriers, were reported in all the States, and form by far the largest and most important class. Table 7 gives the basis of registration fees and the special fees on public-carrier busses used in interurban service. Interurban service is specified because many States registered busses in urban service on a different basis or at lower rates than those in interurban service. In this table, for those States which did not recognize public-carrier busses as a distinct class, the basis of registration fee is that of all for-hire busses.

*Registration fees.*—In all States (the District of Columbia excepted) the registration fees imposed on public-carrier busses were graduated to increase with the size of the vehicle. In eight States—New Hampshire, Delaware, Virginia, Georgia, Iowa, Oklahoma, Nevada, and Oregon—the scale of rates was the same as those charged for passenger cars. However, in all of these States except New Hampshire and Delaware special fees were charged for the privilege of transporting passengers for hire. In the remainder of the States the special character of public-carrier busses was recognized in the registration fees, either by increased rates, or by a change in the basis. The majority also imposed special fees in addition to registration fees.

As was characteristic of passenger cars, weight, either alone or in combination with other factors, was a common basis of registration, 9 States reporting a gross-weight, and 15 a net-weight basis. There was also a marked tendency to consider the seating capacity of the bus in fixing the amount of fee. Capacity appears as a basis of registration fee in 27 States. In 10 of these States capacity alone was the basis; in the remainder it was used in combination with other factors.

There was evident a greater use of multiple bases in the registration of public-carrier busses than was the case with passenger cars, two or more factors being used in 19 States. As examples of complex provisions, Maine and Kentucky may be cited.

In Maine public-carrier busses paid at the rate of 50 cents per horsepower and 50 cents per 100 pounds net weight (double the rate of private passenger cars) plus \$2.50 for each passenger seat over seven.

In Kentucky public-carrier busses were required to pay a tax of 50 cents per 100 pounds net weight plus a tag tax and a seat tax, the rates charged for the latter two fees varying with the seating capacity. In addition

<sup>5</sup> Oregon Laws, 1931, ch. 118, sec. 1, pp. 166-167.



to this complicated registration fee there was a mileage tax, also varying with seating capacity.

In contrast to such complex provisions, registration fees were not required in four States. In Maryland, West Virginia, and South Carolina passenger-mile taxes were imposed in lieu of other fees, while in California a tax on gross receipts displaced the regular registration fee.

There was great variety in the rates of fees imposed, even in those States in which registration fees were based on the same factors. In the seven States which used gross weight as a single basis of taxation, the minimum rate reported was that imposed in Nevada, 30 cents per 100 pounds. In Vermont the rate was \$1 per 100 pounds and in Delaware, 40 cents. In New Hampshire, Illinois, Wisconsin, and Texas the rate itself varied with the weight, the highest rate reported being \$4 per 100 pounds, charged in Texas against busses having a gross weight of more than 28,000 pounds.

A similar variation was found in those States which based registration fees on net weight. In the six States using net weight alone, the fee varied from 50 cents to \$2.25 per 100 pounds, the latter rate being charged in Ohio for that portion of the weight of vehicle in excess of 10,000 pounds.

Where capacity was the basis of registration, the rate of fee varied to such an extent for busses of different sizes that a direct comparison of rates is not feasible. However, an indication of the variation can be shown by quoting the registration fee required of a 30-passenger bus in the 10 States using capacity alone.

	Registration fee for 30-passenger public- carrier bus
Massachusetts.....	\$45. 00
New York.....	67. 50
Pennsylvania.....	156. 00
Indiana.....	180. 00
Missouri.....	18. 00
Kansas.....	37. 50
Alabama.....	150. 00
Montana.....	37. 50
Colorado.....	41. 00
Utah.....	30. 00

In several of the States registering busses on the basis of capacity, seating capacity was converted to weight capacity by assuming a uniform weight per passenger and the rate was then based on a weight unit such as tons or hundredweight. Utah is an example. In that State, busses carrying seven passengers or less were registered as passenger cars on the basis of horsepower, while busses seating over seven passengers were registered as trucks according to carrying capacity in tons. In this State the legal definition of a passenger car is "a vehicle which is provided with a body and seats for carrying not to exceed seven passengers."<sup>6</sup> A truck is defined as "a vehicle which is provided with a box or body for carrying more than seven passengers, or produce, merchandise or freight of any kind."<sup>6</sup>

*Special fees.*—Special fees on public-carrier busses, as distinct from registration fees, were reported in the great majority of States. The New England States were particularly moderate in this respect, only Connecticut reporting a special fee. No special fees were reported in New York, Delaware, Indiana, Illinois, Nebraska, or Louisiana.

In the forms and rates of special fees imposed on public-carrier busses there was quite as much complexity as was the case with registration fees. The prin-

cipal types in force were mileage, ton-mile or passenger-mile taxes, receipts taxes, special license, franchise, or permit fees, and fees required for certificates of convenience and necessity.

The imposition of 2 or more special fees in addition to the regular registration fees was not uncommon. Nine States imposed 2 different special fees on public-carrier busses, and in three States—Georgia, Wisconsin, and Tennessee—3 such fees were imposed.

Taxes based on the operations of public-carrier busses were imposed in 19 States and the District of Columbia. Mileage taxes, i.e., those in which the charge is directly proportional to the miles traveled, were found in New Jersey, the District of Columbia, Georgia, Florida, Kentucky, Tennessee, Alabama, Mississippi, Oklahoma, and New Mexico. In all except New Jersey and the District of Columbia the rate per mile increased with the seating capacity. In New Jersey the tax was levied against interstate busses only.

Florida may be cited as an example of the variation in rates per mile. In this State the rate was one-half cent per mile for busses of 10 passengers or less, three-fourths cent per mile for 11 to 20 passengers, and 1 cent for more than 20 passengers. In Georgia two measures of size determined the fee paid, the rates being one-half cent per mile for busses of 7 passengers or less and weighing less than 5,000 pounds, 1 cent per mile for 8 to 10 passengers and weight less than 12,000 pounds, and 1½ cents per mile for more than 10 passengers and weight over 12,000 pounds.

Taxes assessed at a constant rate against operations in terms of ton-miles or passenger-miles were found in several States. In Wyoming, Colorado, and Utah the rates were based on the actual number of passengers carried times the actual miles each was carried. In Colorado the rate was one-tenth cent per passenger-mile, and in Wyoming it was one-twentieth cent. In Utah the rate was one-fourth cent for mileage traveled on hard-surfaced roads, and one-tenth cent for mileage traveled on other surfaces.

In all other States using this form of tax the rate was based either on passenger capacity or on the gross weight of vehicle plus capacity load, allowing 150 pounds per passenger. The former basis was used in Maryland, West Virginia, South Carolina, and Oregon; the latter in Wisconsin, Iowa, and Kansas.

The rates of fee in those States imposing passenger seat-mile taxes were as follows: Maryland, one-eighteenth cent per seat-mile; West Virginia, one-fifteenth cent; South Carolina, one-fiftieth cent for gross weight of 13,000 pounds or less, one-fortieth cent for gross weight over 13,000 pounds; and Oregon, one-twentieth cent.

In the three States imposing ton-mile taxes—Wisconsin, Iowa, and Kansas—the tax was based on the gross tonnage, including seating capacity, and the actual mileage traveled. The rates were one-tenth cent per ton-mile in Wisconsin, one-fourth cent in Iowa, and one-twentieth cent in Kansas.

Ten States imposed fees in the form of a percentage tax on the revenues derived from the operations of public-carrier busses within the State. The receipts tax was imposed in addition to the registration fee in all of these States except California, where the tax was in lieu of registration fees, and North Carolina, where the registration fee was credited on the amount collectible in receipts taxes.

<sup>6</sup> Utah, Synopsis of the Vehicle and Traffic Laws, 1931 (C. L. 3973), p. 3.



The rates of the gross receipts taxes in the 10 States imposing them were as follows:

	Percentage of gross receipts
Connecticut.....	3.00
Pennsylvania.....	.80
Virginia.....	1.60
North Carolina.....	6.00
South Dakota.....	3.00
Arkansas.....	4.00
Idaho.....	1.00
Arizona.....	2.00
Washington.....	1.00
California.....	4.25

The receipts tax in Virginia consisted of two different parts, a tax of 1.5 percent on gross receipts and a "valuation and rate tax" of 0.1 percent on gross receipts. Under a law effective July 1, 1932, the rate of the gross receipts tax was changed to 2 percent; the rate of the valuation and rate tax was changed to 0.2 percent, effective in 1933.

Laws governing the payment of receipts taxes and those based on mileage are generally framed so as to assess a due proportion of the gross receipts of interstate operators, or to tax them according to the extent of their operations within the State. The provision in the Connecticut law is a typical example.

(1) In case of a company operating over routes which are entirely within the limits of this state, three per centum of the gross receipts of such company from all operations for the period covered by such report; (2) in case of a company operating over routes when only a part of such routes lie within this state, three per centum of such portion of the gross receipts of such company as is represented by the ratio of the number of miles of routes operated in this state during the year ended said December thirty-first to the number of miles of all routes operated by it during such year. In the event that any of the property owned by such company shall be used in part in the conduct of such business, an equitable portion of the amount of taxes paid thereon to any political subdivision of this state for or during the taxing period covered by each such report, such equitable proportion to be determined by the tax commissioner, shall be deducted from the amount of excise payable hereunder.<sup>7</sup>

Special fees other than receipts taxes and those based on mileage were reported by 17 States. Although imposed under various names, such fees may be roughly divided into three classes.

Most numerous were fees required for the issuance of certificates of public convenience and necessity, or for equivalent permits to operate, which were imposed in Georgia, Wisconsin, Minnesota, North Dakota, South Dakota, Kentucky, Alabama, Oklahoma, Texas, Wyoming, and New Mexico. Such fees were required by law in Colorado, but no payments were reported in 1932. Certificate fees are usually nominal flat fees which are paid when the certificate is applied for and are not generally assessed annually. As ordinarily issued, the certificate empowers a company to operate over a specified route or routes, and the fee is independent of the number of vehicles to be operated.

There were exceptions to this general definition of the certificate fee. For example, in North Dakota, certificate fees of not less than \$15 and not more than \$75, to be fixed by the railroad commission, were required to be paid annually. The commission imposed fees of \$10 for each bus, plus \$1 for each seat over five.

A second class of fees was those charged for permits to operate, at a flat rate per vehicle. Such fees were charged against public-carrier busses in Georgia, Wisconsin, and Montana, the rates being \$25, \$40, and \$10, respectively.

A number of States imposed fees which varied with the weight or seating capacity of the vehicle. In Ohio a franchise tax was imposed on all for-hire carriers of passengers except those operating within city limits. For busses operating between fixed termini or over regular routes (i.e., public carriers) the rates varied from \$40 for those carrying 7 passengers or less to \$230 for those carrying more than 24 passengers. Lower rates were imposed on busses not operating over regular routes or between fixed termini. As stated before, both classes of busses were reported together in Ohio. A corporation tax was also imposed in this State.

In Michigan, public-utility permit fees at the rate of \$1 per 100 pounds net weight were imposed on public-carrier busses. Missouri, in addition to the regular registration fees, imposed a capacity tax of \$10 per passenger seat. In Tennessee a privilege tax, varying with seating capacity from \$20 to \$250, was imposed on busses operating in one county only, and inspection fees of \$2.50 per seat were collected from busses under the jurisdiction of the railroad commission. In Texas common-carrier busses other than intraurban busses were required to pay permit fees consisting of \$10 per bus plus \$1 per passenger seat and \$1 for an identification plate. The State of Nevada imposed on public-carrier busses a \$50 flat fee plus \$10 per passenger seat.

*City busses.*—In a number of States a distinction was made between busses operated exclusively or customarily in urban service only, and those operating on the rural roads. Thus, in New York, city busses, termed "special franchise" busses, paid registration fees at a flat rate of \$10 each, while interurban busses paid fees ranging from \$30.50 for those seating 8 to 10 passengers to \$67.50 plus \$2 for each seat over 30 for those seating 31 passengers or more. The receipts tax in North Carolina was imposed only on interurban busses; in lieu of this tax city busses were charged heavier registration fees than the interurban busses. In Georgia, city busses were exempted from the payment of certificate fees, permit fees, and mileage taxes imposed on interurban public carriers, but were required to pay an occupation tax. Similar exemptions or separate provisions for city busses were found in South Carolina, Florida, Ohio, Indiana, Wisconsin, North Dakota, Nebraska, Kansas, Kentucky, Tennessee, Alabama, Mississippi, Arkansas, Texas, Idaho, Wyoming, New Mexico, Washington, and Oregon.

In a number of States city busses were not reported as public carriers, but were included with other registration classifications. In the case of Ohio those seating 7 passengers or less were included with passenger cars, those seating more than 7 passengers with trucks. In the case of Texas, city busses were included with passenger cars. In South Carolina, Georgia, and Mississippi they were not reported separately or as public carriers, and no statement was made regarding the classification which included them.

#### TRUCKS, TRACTOR TRUCKS, TRAILERS, AND SEMITRAILERS

Although this section is concerned with all motor vehicles used for the transportation of freight, the discussion centers on the registration fees and other State taxes imposed on motor trucks. The methods used in taxing tractor trucks, road tractors, trailers, and semitrailers were much the same as those used in the taxation of trucks, and it is only necessary to touch upon them briefly at the end of the discussion of trucks.

Table 8 gives, for each State, the basis used in assessing registration fees for all classes of trucks, and, in the

<sup>7</sup> Connecticut, General Statutes, revision of 1930, ch. 71, sec. 1312.



TABLE 8.—Bases of registration fees and special fees imposed on trucks in 1932

Division and State	Privately owned and operated, registration fee <sup>1</sup>	Contract carrier		Common carrier	
		Registration fee <sup>1</sup>	Special fees	Registration fee <sup>1</sup>	Special fees
<b>New England:</b>					
Maine <sup>1</sup>	Capacity				
New Hampshire <sup>2</sup>	Gross weight				
Vermont <sup>3</sup>	do.				
Massachusetts <sup>4</sup>	do.	Gross weight	None reported	Gross weight	None reported.
Rhode Island <sup>2</sup>	do.				
Connecticut <sup>2</sup>	Capacity				
<b>Middle Atlantic:</b>					
New York <sup>2</sup>	Net weight				
New Jersey <sup>2</sup>	Flat fee and gross weight				
Pennsylvania	Chassis weight	Chassis weight	Receipts tax (percentage of gross receipts).	Chassis weight	Receipts tax (percentage of gross receipts).
Delaware <sup>2</sup>	Gross weight				
Maryland <sup>3</sup>	Horsepower			Not required <sup>5</sup>	Ton-mile tax (gross tonnage and scheduled mileage).
District of Columbia <sup>2</sup>	Flat fee				
<b>South Atlantic:</b>					
Virginia	Capacity	Capacity	None reported	Gross weight <sup>6</sup>	{Receipts tax (percentage of gross receipts). Valuation and rate tax (percentage of gross receipts). Ton-mile tax (capacity and scheduled mileage). Receipts tax <sup>7</sup> (percentage of gross receipts). Ton-mile tax (gross tonnage and scheduled mileage). Special license (flat fee). Mileage tax (gross weight and actual mileage). Certificate fee (flat fee). Mileage tax (capacity and mileage).
West Virginia	do.	do.	do.	Not required <sup>5</sup>	
North Carolina	Gross weight and capacity	Gross weight and capacity	do.	Gross weight	
South Carolina	Capacity	Capacity	do.	Not required <sup>5</sup>	
Georgia	do.	do.	{Special license (flat fee). Mileage tax (gross weight and actual mileage). Certificate fee (flat fee). Mileage tax (capacity and mileage).	Capacity	
Florida	Net weight	Gross weight	Mileage tax (capacity and mileage).	Gross weight	
<b>East North Central:</b>					
Ohio	do.	Net weight	{Permit fee (capacity). Corporation tax (value of assets).	Net weight	{Permit fee (capacity). Corporation tax (value of assets).
Indiana <sup>3</sup>	Capacity			Capacity	None reported.
Illinois <sup>3</sup>	Gross weight			Gross weight	Do.
Michigan	Net weight	Net weight	Permit fee (net weight)	Net weight	Permit fee (net weight).
Wisconsin <sup>8</sup>	Gross weight	Gross weight	{Ton-mile tax (gross tonnage and actual mileage). Permit fee (flat fee).	Gross weight	{Ton-mile tax (gross tonnage and actual mileage). Permit fee (flat fee). Certificate fee (flat fee).
<b>West North Central:</b>					
Minnesota	Value and age	Value and age	None reported	Value and age	Do.
Iowa	Capacity	Capacity	Franchise fee (flat fee)	Capacity	Ton-mile tax (gross tonnage and actual mileage).
Missouri	do.	do.	None reported	do.	Special license <sup>9</sup> (capacity).
North Dakota	Capacity and age	Flat fee, capacity, and age.	do.	Flat fee, capacity, and age.	Certificate fee (flat fee and capacity).
South Dakota	Chassis weight	Chassis weight	{Franchise fee (capacity). Certificate fee (flat fee).	Chassis weight	{Receipts tax (percentage of gross receipts). Certificate fee (flat fee).
Nebraska <sup>3</sup>	Capacity				
Kansas <sup>10</sup>	do.	Capacity	Ton-mile tax (gross tonnage and actual mileage).	Capacity	Ton-mile tax (gross tonnage <sup>11</sup> and actual mileage).
<b>East South Central:</b>					
Kentucky	do.	do.	{Mileage tax (net weight and actual mileage). Permit fee (flat fee).	do.	{Mileage tax (net weight and actual mileage). Certificate fee (flat fee).
Tennessee <sup>12</sup>	{Horsepower and capacity.	Horsepower and capacity.	{Mileage tax (capacity and actual mileage). Privilege tax (flat fee).	Horsepower and capacity.	{Mileage tax (capacity and actual mileage). Inspection fee (capacity).
Alabama	Capacity	( <sup>13</sup> )	( <sup>13</sup> )	Capacity	Mileage tax (capacity and actual mileage).
Mississippi <sup>14</sup>	Flat fee, capacity, and age <sup>15</sup>	Flat fee, capacity, and age <sup>15</sup>	Mileage tax (capacity and actual mileage).	Flat fee, capacity, and age <sup>15</sup>	Certificate fee (capacity). Mileage tax (capacity and scheduled mileage).
<b>West South Central:</b>					
Arkansas	Capacity	Capacity	Receipts tax (percentage of gross receipts).	Capacity	Receipts tax (percentage of gross receipts).
Louisiana <sup>3</sup>	Horsepower and capacity.			Horsepower and capacity.	None reported.

<sup>1</sup> The meaning of the terms indicating the basis of registration fees is as follows: "Flat fee" indicates a uniform fee on all vehicles regardless of size or weight. "Capacity" signifies the load capacity of the vehicle, and no distinction is made between the terms rated capacity, maximum load capacity, carrying capacity, or seating capacity. "Chassis weight" is the weight of chassis without body or load. "Net weight" is the weight of chassis and body without load, no distinction being made between the terms manufacturer's weight, shipping weight, light weight, list weight, or gross weight of vehicle. "Gross weight" is the total weight of vehicle and its load. "Horsepower" is the rated capacity of the engine or an equivalent, such as piston displacement. "Age" indicates that the fee is reduced according to the age of the vehicle or the number of previous registrations.

<sup>2</sup> No separate classification of contract and common carriers, and no special imposts on for-hire vehicles reported.

<sup>3</sup> No separate classification of contract carriers reported.

<sup>4</sup> No separate classification of common carriers reported.

<sup>5</sup> Ton-mile tax in lieu of registration fee.

<sup>6</sup> Basis was capacity before July 1, 1932.

<sup>7</sup> Payable only when the computed tax exceeds the registration fee and then only in the amount by which the registration fee is exceeded.

<sup>8</sup> Special fees imposed on contract carriers apply also to certain classes of private carriers since they are defined as applicable to any person operating "for hire or without hire, or for or as incidental to business of person". Exempted are single or combination units whose gross weight is 3 tons or less, vehicles transporting products from farm to market exclusively, and vehicles operated within a city or village.

<sup>9</sup> Applies to vehicles of over 1½ tons maximum capacity.

<sup>10</sup> Ton-mile tax imposed on all carriers, except those operating wholly within any city or village, private carriers operating within a radius of 25 miles beyond the corporate limits of any city or village, and private carriers transporting farm products to market or supplies for their own use.

<sup>11</sup> Gross tonnage is legally defined as twice the rated capacity plus the weight of the vehicle.

<sup>12</sup> Mileage tax imposed on for-hire carriers of property of more than 1½ tons capacity, on privately owned and operated carriers of property of more than 3 tons capacity, when such vehicles operate in more than 1 county, and on for-hire carriers of 2 or more tons capacity, whether operated in 1 county or more than 1.

<sup>13</sup> Law regulating contract carriers effective Dec. 27, 1932. Mileage tax and permit fees imposed by this law.

<sup>14</sup> Mileage tax, imposed on all carriers except those operated wholly within any city or village and certain excepted private carriers, based on the mileage in excess of 12,000 miles.

<sup>15</sup> Reduction for age applicable to vehicles of less than 2½ tons capacity, according to law effective July 1, 1932.



TABLE 8.—*Bases of registration fees and special fees imposed on trucks in 1932—Continued*

Division and State	Privately owned and operated, registration fee	Contract carrier		Common carrier	
		Registration fee	Special fees	Registration fee	Special fees
<b>West South Central—Con.</b>					
Oklahoma <sup>16</sup>	Capacity and age	Capacity and age	{ Mileage tax (actual mileage). Permit fee (flat fee) }	Capacity and age	{ Mileage tax (scheduled mileage). Special license (capacity). Permit fee (flat fee). Do. Certificate fee (flat fee). }
Texas	Gross weight	Gross weight	{ do. Certificate fee (flat fee) }	Gross weight	{ do. Certificate fee (flat fee). }
<b>Mountain:</b>					
Montana	Capacity	Capacity	Special license (flat fee)	Capacity	Special license (flat fee).
Idaho	Capacity and chassis weight.	Capacity and chassis weight.	None reported	Capacity and chassis weight.	Receipts tax (percentage of gross receipts).
Wyoming	Capacity	Capacity	{ Ton-mile tax (revenue tonnage and actual mileage). Certificate fee (flat fee) }	Capacity	{ Ton-mile tax (revenue tonnage and actual mileage). Certificate fee (flat fee). }
Colorado	do	do	{ Ton-mile tax <sup>17</sup> (revenue tonnage and actual mileage) or permit fee <sup>17</sup> (rated capacity). Certificate fee (flat fee) }	do	{ Ton-mile tax (revenue tonnage and actual mileage). Certificate fee (flat fee). }
New Mexico	Flat fee, net weight, and age.	Flat fee, net weight, and age.	Application fee (flat fee)	Flat fee, net weight, and age.	{ Mileage tax (capacity and actual mileage). Application fee (flat fee). }
Arizona <sup>3</sup>	Flat fee and net weight			Flat fee and net weight	Receipts tax (percentage of gross receipts).
Utah	Capacity	Capacity	Ton-mile tax (revenue tonnage and actual mileage <sup>18</sup> ).	Capacity	Ton-mile tax (revenue tonnage and actual mileage <sup>18</sup> ).
Nevada	Gross weight	Gross weight	Special license (flat fee and capacity).	Gross weight	Special license (flat fee and capacity).
<b>Pacific:</b>					
Washington <sup>3</sup>	Flat fee and capacity			Flat fee and capacity	Receipts tax (percentage of gross receipts).
Oregon	Net weight	Net weight	Commercial tax (net weight)	Net weight	Ton-mile tax (gross tonnage and scheduled mileage).
California <sup>3</sup>	Flat fee and net weight.			Not required <sup>19</sup>	Receipts tax (percentage of gross receipts).

<sup>3</sup> No separate classification of contract carriers reported.

<sup>16</sup> Both mileage tax and permit fee imposed on private carriers transporting their own goods to consignee when a delivery charge is made, exemption being made for transportation of livestock, farm products, and road materials.

<sup>17</sup> Ton-mile tax imposed on class A, permit fee on class B.

<sup>18</sup> Rate of ton-mile tax higher for travel on hard-surfaced roads than on other types.

<sup>19</sup> Receipts tax in lieu of registration fee.

case of contract and common carriers, the special fees which were imposed in addition to, or in lieu of, registration fees. The cases where for-hire carriers were required to pay registration fees on a different basis or at different rates from those charged against private carriers are taken up in the section dealing with contract and common carriers. The present discussion, which deals with the registration fees of trucks privately owned and operated, may be regarded as applying to trucks in general, except in those cases which are specified in the subsequent treatment of for-hire carriers.

In every State (the District of Columbia excepted) the registration fees of trucks were graduated so as to increase with the size of vehicle. In contrast to passenger cars and busses, for which weight was the most common basis of registration fee, trucks were registered according to capacity in the majority of the States in 1932. As shown in table 8, capacity, alone or in combination with a flat fee, weight, or horsepower, appears in 26 States as the basis of registration fee for privately owned and operated trucks. Twenty-two States registered trucks according to weight, the basis being gross weight in 11 States, net weight in 8 States, and chassis weight in Pennsylvania, South Dakota, and Idaho. A flat fee in combination with weight or capacity appeared as the basis in six States. Maryland was the only State which imposed fees according to horsepower alone; but horsepower in combination with capacity was reported in Tennessee and Louisiana. Minnesota alone used value as a basis.

Registration fees for private trucks were modified according to age or the number of previous registrations in five States, although in Mississippi reduction of fee for age was applied only to trucks of less than 2½ tons capacity, and was effective only after July 1, 1932.

In nearly all States the fees charged against even the lightest trucks were higher than those required of passenger cars. In New Hampshire, Delaware, Nevada, and Oregon, however, the rates, which were based on weight, were the same for both passenger cars and trucks. Under these circumstances very light trucks probably paid lower fees than heavy automobiles. This was also true in Maryland, where a uniform fee of 32 cents per horsepower was charged against all pneumatic-tired vehicles. In California trucks having a net weight of less than 3,000 pounds paid at the same rate as passenger cars—a flat fee of \$3. In the great majority of States, however, the registration fees of trucks were made definitely greater than those of passenger cars, either by the use of a different basis or by means of higher rates on the same basis.

In table 36 (p. 54) registration fees are given, as computed at the legal rates, for trucks from 1 to 7 tons capacity in all States for which such a computation was feasible. This tabulation was made for the purpose of comparison with average payments by trucks of different rated capacities and will not be discussed at this point. For present purposes a comparison of the rates in a few States in different parts of the country will serve to illustrate the variety and range in the registration fees charged against trucks in 1932. In all cases the rates given are for four-wheel, pneumatic-tired trucks.

*Capacity States.*—In Connecticut the rates varied from \$15 for a ½-ton truck to \$217.50 for a 6½-ton truck, with \$75 additional for each ton or fraction thereof over 6½ tons. In Georgia the fees ranged from \$15 for 1 ton or less to \$1,125 for 7 tons or over. In Missouri trucks of less than 2 tons capacity paid \$10.50; those of 7 and less than 8 tons capacity paid \$36, and \$15 was paid for each ton in excess of 8. In Oklahoma \$15 was paid by trucks having a capacity of three-



fourths of a ton or less, and \$300 by all of over 4 tons. In Utah the rates varied from \$5 for a  $1\frac{1}{2}$ -ton truck to \$100 for a 5-ton truck, with \$50 additional for each ton over 5.

**Gross-weight States.**—In Massachusetts the fee charged was 15 cents per 100 pounds weight of the vehicle and its maximum carrying capacity, with a minimum fee of \$6. In North Carolina the rates, although based on gross weight, varied with the rated capacity. For trucks of 2 tons capacity or less the rate was 55 cents per 100 pounds, gross weight; for 2 tons to 3 tons the rate was 70 cents per 100 pounds; for more than 3 tons the rate was \$1 per 100 pounds. The minimum fee was \$15. In Illinois the rates varied from \$10 for trucks having a gross weight of 3,000 pounds or less to \$150 for gross weights between 20,000 and 24,000 pounds. In Texas a rate of 40 cents per 100 pounds was charged for gross weights of 6,000 pounds or less. The rate increased with the weight until it reached \$4 per 100 pounds for weights over 26,000 pounds.

**Net-weight States.**—In New York a flat rate of \$12 was charged for trucks weighing less than 1,800 pounds. For other trucks a rate of 80 cents per 100 pounds, net weight, was charged. In Florida trucks weighing 4,000 pounds or less paid 75 cents per 100 pounds; trucks weighing over 4,000 pounds paid \$2 per 100 pounds. In Michigan the rate varied from 65 cents per 100 pounds for trucks weighing 2,500 pounds or less to \$1.25 per 100 pounds for those weighing over 6,000 pounds. In California there was a flat fee of \$3, to which were added fees ranging up to \$50 for the heaviest weights permitted for four-wheel trucks. Those weighing less than 3,000 pounds paid only the flat fee.

A number of States registered farm trucks and trucks operated exclusively within municipal limits at lower rates than those applied to other trucks. As an example, the fee for private trucks in Louisiana was 68 cents per horsepower plus fees ranging from \$5 per 1,000 pounds of capacity for trucks of  $1\frac{1}{2}$  tons capacity or less to \$32 per 1,000 pounds for 5-ton trucks. City trucks were charged 68 cents per horsepower plus \$10 per ton of rated capacity, while farm trucks of more than  $1\frac{1}{2}$  tons, under a law approved July 8, 1932, paid only 10 percent of the fee for private trucks, the minimum fee being \$15. Farm trucks of  $1\frac{1}{2}$  tons capacity or less paid only the minimum fee. In Minnesota farm trucks were required to pay a registration fee of 2.4 percent of the value of the vehicle, while the rate was 3.4 percent for other privately owned and operated trucks.

In a considerable number of States vehicles equipped with solid tires were registered at higher rates than those with pneumatic tires. Not infrequently the rate for solid-tired vehicles was twice that for pneumatic-tired vehicles of the same capacity or weight. In Maryland solid-tired trucks were registered on an entirely different basis from those with pneumatic tires. In place of the pneumatic-tire rate of 32 cents per horsepower, solid-tired trucks paid fees based on capacity, ranging from \$10 for trucks of 1 ton or less to \$500 for those of 7 tons capacity or more.

**Tractor trucks.**—Tractor trucks and other vehicles used exclusively for hauling rather than carrying loads were reported separately from trucks in only 23 States; and in several of these there was evidence that the figures were incomplete. In the great majority of States the registration fees of tractor trucks were assessed on the same basis as those of trucks. There were a few exceptions. In Maryland and Alabama, for

example, flat fees of \$25 and \$100, respectively, were charged for tractor trucks. In Connecticut the fee charged for tractor trucks was based on weight, although trucks were taxed on a capacity basis.

**Trailers and semitrailers.**—The bases on which registration fees were assessed against trailers and semitrailers in 1932 are given in table 9. In general, trailer fees were patterned on those of trucks, but almost always at lower rates. Very light trailers, such as camp trailers and those used by farmers for light hauling, usually paid very low fees. In Iowa such trailers were tax-exempt, and in a few States they were not required to be registered.

TABLE 9.—Bases of registration fees imposed on trailers and semitrailers in 1932

Division and State	Registration fee <sup>1</sup>
<b>New England:</b>	
Maine.....	Gross weight. <sup>2</sup>
New Hampshire.....	Do.
Vermont.....	Do. <sup>3</sup>
Massachusetts.....	Do.
Rhode Island.....	Do.
Connecticut.....	Capacity.
<b>Middle Atlantic:</b>	
New York.....	Gross weight. <sup>4</sup>
New Jersey.....	Flat fee and gross weight.
Pennsylvania.....	Net weight.
Delaware.....	Gross weight.
Maryland.....	Capacity. <sup>5</sup>
District of Columbia.....	Flat fee.
<b>South Atlantic:</b>	
Virginia.....	Capacity.
West Virginia.....	Do. <sup>6</sup>
North Carolina.....	Gross weight and capacity.
South Carolina.....	Flat fee and capacity. <sup>5</sup>
Georgia.....	Net weight.
Florida.....	Do. <sup>6</sup>
<b>East North Central:</b>	
Ohio.....	Do.
Indiana.....	Capacity. <sup>7</sup>
Illinois.....	Gross weight. <sup>8</sup>
Michigan.....	Net weight.
Wisconsin.....	Gross weight.
<b>West North Central:</b>	
Minnesota.....	Value and age.
Iowa.....	Capacity.
Missouri.....	Do. <sup>9</sup>
North Dakota.....	Capacity and age.
South Dakota.....	Net weight.
Nebraska.....	Do.
Kansas.....	Capacity.
<b>East South Central:</b>	
Kentucky.....	(10).
Tennessee.....	Capacity.
Alabama.....	One-half fee of drawing vehicle.
Mississippi.....	Capacity and age. <sup>8 11</sup>
<b>West South Central:</b>	
Arkansas.....	Capacity.
Louisiana.....	Do.
Oklahoma.....	(12).
Texas.....	Gross weight.
<b>Mountain:</b>	
Montana.....	Flat fee.
Idaho.....	Net weight.
Wyoming.....	Capacity.
Colorado.....	Do.
New Mexico.....	Flat fee and net weight.
Arizona.....	Do.
Utah.....	Capacity.
Nevada.....	Gross weight.
<b>Pacific:</b>	
Washington.....	Flat fee and capacity.
Oregon.....	Net weight.
California.....	Flat fee and net weight. <sup>13</sup>

<sup>1</sup> The meaning of the terms indicating the basis of registration fees is as follows: "Flat fee" indicates a uniform fee on all vehicles regardless of size or weight. "Capacity" signifies the load capacity of the vehicle, and no distinction is made between the terms rated capacity, maximum load capacity, carrying capacity, or seating capacity. "Net weight" is the weight of chassis and body without load, no distinction being made between the terms, manufacturer's weight, shipping weight, light weight, list weight, or gross weight of vehicle. "Gross weight" is the total weight of vehicle and its capacity load. "Age" indicates that the fee is reduced according to the age of the vehicle or the number of previous registrations.

<sup>2</sup> Trailers and semitrailers of 4,000 pounds capacity or more registered as trucks.

<sup>3</sup> Semitrailers of 2,000 pounds capacity or less pay a flat fee; over 2,000 pounds capacity, registered as unit with drawing vehicle at truck rates.

<sup>4</sup> Registration of semitrailers based on net weight after July 1, 1932.

<sup>5</sup> Ton-mile tax imposed on common carriers in lieu of registration fee.

<sup>6</sup> Registration fee of contract and common carriers based on gross weight.

<sup>7</sup> Semitrailers pay higher rates than trailers.

<sup>8</sup> When tractor and semitrailer are registered as a unit, basis and rate of fee same as for trucks.

<sup>9</sup> Registration fee of semitrailers one-half that of trailers.

<sup>10</sup> Full trailers prohibited. Semitrailers registered as trucks.

<sup>11</sup> Reduction for age applicable to vehicles of less than  $2\frac{1}{2}$  tons capacity, according to law effective July 1, 1932.

<sup>12</sup> No registration of trailers and semitrailers in 1932.

<sup>13</sup> Receipts tax on common carriers in lieu of registration fee.



In most States no distinction in the fees required was made between trailers and semitrailers. In Vermont full trailers paid at the same rates as trucks of the same gross weight. Semitrailers having a carrying capacity of over 2,000 pounds were registered as a unit with the hauling vehicle and classed as trucks. Those having a capacity of 2,000 pounds or less paid \$5 if attached to a passenger car and \$10 if attached to a truck. In Massachusetts semitrailers were registered at the truck rates and full trailers paid 50 cents per 100 pounds, gross weight. In Indiana full trailers paid rates ranging from \$3 to \$50, while those for semitrailers varied from \$10 to \$125. In Missouri semitrailers were registered at one-half the rate of full trailers. In Kentucky full trailers were not permitted by law; tractor-semitrailer combinations were registered with trucks. There was no registration of trailers and semitrailers in Oklahoma in 1932.

#### FOR-HIRE CARRIERS OF PROPERTY

With a few exceptions, the States which recognized and regulated trucks for hire as distinguished from privately owned and operated trucks imposed additional taxes in the form of higher registration fees, or special fees, or both. Where for-hire trucks were separated into contract carriers and common carriers, the latter usually paid the higher fees.

The generally accepted definition of a common-carrier truck is similar to that of a public-carrier bus. It is held out for hire to the public, accepting general freight at published rates and operating over regular routes or between fixed termini on a regular schedule. The term "contract carrier", under a strict definition, would apply to vehicles operated anywhere for hire, under a contract or agreement for each trip, and not necessarily at published rates.

However, variations from these distinctions between contract and common carriers are found. The corporation commission in Oklahoma regulated all for-hire motor carriers and these were divided by law into three classes: Class A included all common carriers operating over regular routes; class B consisted, in effect, of for-hire carriers not operating over regular routes; and class C included all carriers operated by the owners for the transportation of their own property for which a charge was made for delivery to a purchaser.

In Wisconsin carriers operating between fixed termini or over regular routes were classed as common carriers. In addition to this classification the regulatory law embraced all other carriers of more than 3 tons gross weight operating "for hire, or without hire, or for or as incidental to business of person—", except those transporting farm products, or operating exclusively within municipal limits. A similar provision in the Kansas law subjected certain classes of privately operated carriers to the regulations and special taxes imposed on for-hire operators.

The law in Colorado made a distinction between common or public carriers (conforming to the accepted definition of that class), and a class known as "private carriers." The chief distinction between the two classes lay in the fact that common carriers were required to make a showing of public convenience and necessity and that they " \* \* \* indiscriminately accept, discharge, and lay down either passengers, freight, or express, or \* \* \* hold themselves out for such purposes by advertising or otherwise."<sup>8</sup>

Private carriers by motor vehicle were defined as those—

\* \* \* in the business of transporting persons or property for compensation over any public highway of this state between fixed points or over established routes, or otherwise, by contract or otherwise, and shall include all persons or corporations operating their own motor vehicles for the transportation of their own property, goods or merchandise, who charge or collect from the consignee, purchaser or recipient of such property, goods or merchandise, compensation for transporting or delivering the same.<sup>9</sup>

Private carriers were divided into two classes: Class A, those operating substantially over regular or established routes or between substantially fixed termini, or to a fixed terminus or termini; and class B, those not so operating. Both classes were required to pay filing fees of \$5 for permits to operate. Class A private carriers were also required to pay, in addition to the regular registration fees, a tax of 5 mills per revenue ton-mile, a tax which was also paid by the regularly constituted common or public carriers. Class B carriers were required to pay, in addition to the regular registration fees, an annual permit fee of \$50 for each vehicle having a carrying capacity of 1 ton or less, and \$25 for every one-half ton carrying capacity in excess of 1 ton. The class A carriers were reported as contract carriers; but no vehicles were reported as paying the capacity tax charged against class B private carriers.

In South Dakota four classes were recognized, the differences between them being in effect as follows: Class A motor carriers were those operating over regular routes or between fixed termini, under regular rates or charges; class B motor carriers were those operating under regular rates or charges, but not over regular routes or between fixed termini; class C motor carriers were those engaged in—

\* \* \* distributing, delivering, or collecting oils, oil products, goods, wares, merchandise or commodities where the remuneration is fixed in and the transportation service furnished under a contract, charter, agreement or undertaking, where such carrier does not engage in or hold itself out to furnish service to the public generally;

class D included all motor carriers engaged in—

\* \* \* distributing, delivering, or collecting oils, oil products, goods, wares, merchandise, or commodities, where the remuneration for the transportation service is obtained indirectly and not based upon specific rates or charges as defined as applicable to class A, class B, and class C motor carriers.

Motor carriers, classes A and B were reported as common carriers, and class C as contract carriers. No vehicles were reported as registered under class D in 1932.<sup>10</sup>

Considering these examples of variation in the State laws defining and governing for-hire carriers, it will be readily understood that it was impossible to classify all such vehicles according to rigid definitions of contract and common carriers. In particular it was necessary to modify the term "contract carrier" in a number of cases to include all for-hire carriers not definitely classed as common carriers; and, in the case of at least three States, to include under this class groups of for-hire vehicles in which were both contract and common carriers.

The analysis of the reports submitted in this survey and of laws in effect in 1932 indicates that for-hire carriers of property were, in one way or another, recognized as separate classes of vehicles in all States except Maine, New Hampshire, Connecticut, New York, New Jersey, Delaware, the District of Columbia, and Ne-

<sup>8</sup> Colorado, Session Laws, 1927, ch. 134, sec. 1.

<sup>9</sup> Colorado, Session Laws, 1931, ch. 120, sec. 1.

<sup>10</sup> South Dakota, Session Laws, 1925, ch. 224; and 1931, ch. 179.



braska. Laws were passed in Maine and New Hampshire providing for the regulation of for-hire carriers in 1933.

A number of States which have such regulations failed to report separately the numbers of for-hire vehicles or their payments of fees. In all, 35 States reported for-hire carriers in such a manner that they could be included in the tabulations of national totals, percentages, and averages. The six States in which for-hire carriers were recognized but which did not give sufficient information for use in these tabulations are discussed briefly in the following paragraphs.

*Rhode Island.*—Under the Rhode Island law vehicles operated for hire were required to pay double the fees charged against those privately operated. In the case of property carriers, however, no segregation of the numbers of such vehicles or their payments was available to the investigator, and the Bureau has been informed that such carriers were not required to pay the double rate in 1932.

*Pennsylvania.*—A receipts tax was imposed in Pennsylvania on all for-hire vehicles. The proceeds of this tax were reported; but the numbers of for-hire carriers of property were not given, nor were the total collections divided into payments by taxicabs, busses, trucks, and trailers.

*Indiana.*—In Indiana common carriers were established by law and regulated but paid no additional taxes. The number operating as such could not be reported separately from other trucks. Contract carriers were not differentiated from privately owned and operated carriers in 1932 but were established as a separate class in 1933. Under the new law both common and contract carriers were required to pay permit fees in addition to registration fees.

*Illinois.*—An amendment to the motor-vehicle law, approved July 3, 1931, prescribed special fees in addition to registration fees for vehicles used for hire and operated regularly over fixed routes. The enforcement of this law was held up by an injunction. For this reason there was no effective distinction between for-hire carriers and private carriers in 1932, and no information on the numbers and fees paid by such vehicles was available.

*Tennessee.*—The regulation of for-hire carriers in Tennessee was rather complicated. A law<sup>11</sup> of 1929 required operators engaged in the transportation of persons or property for compensation to obtain certificates of public convenience and necessity from the railroad and public utilities commission. The terms under which a certificate is granted contemplate regular routes or fixed termini, although the law does not expressly limit the jurisdiction of the commission to vehicles so operating. Inspection fees based on carrying capacity were imposed under this act. Various classes of operation were exempted from the provisions of the act, including school busses, vehicles transporting persons or baggage to or from a railroad station, vehicles in ordinary transfer or taxicab service, those engaged in transporting milk, farm produce, or livestock, and vehicles operating for hire over roads for which the commission had not granted a certificate of public convenience and necessity.

A law<sup>12</sup> enacted in 1931 imposed a privilege tax of \$10 per truck on automobile transfer companies, defined as—

any person engaged in the transfer business, or hauling household goods, baggage, express, merchandise, or any other article as freight, by automobile trucks for which charge is made, but not as a common carrier regularly engaged in carrying freight generally \* \* \*.

The same act imposed a mileage tax, varying with the rated capacity, on trucks of more than 1½ tons capacity operated for hire. Trucks under 2 tons capacity were permitted to operate exclusively in any one county without paying the tax. Privately operated trucks of 3 tons capacity or more, operating in more than one county, and engaged—

\* \* \* in transporting their own property or merchandise over the highways of this State, from one place to another on fixed routes or from a central warehouse or distribution depots or stores either inside or outside of the State \* \* \*

were also required to pay the mileage tax. Exempted classes included the automobile transfer companies described above, if operating exclusively in one city, farmers making deliveries of their own products, and trucks of less than 2 tons capacity making deliveries of livestock, farm products, lumber, “\* \* \* and other manufactured articles from the products of the soil of Tennessee from the producer or manufacturer to market.”

The report for Tennessee gave the total number of property carriers, including trucks, tractor trucks, trailers, and semitrailers, under the jurisdiction of the railroad and public utilities commission, together with their payments of registration fees, mileage taxes, and inspection fees. However, since there was no segregation either by type of vehicle or by capacity, it was impossible to separate these vehicles and their payments of registration fees from the numbers and payments of other trucks, tractor trucks, trailers, and semitrailers in Tennessee. The payments of mileage and privilege taxes by property carriers not under the jurisdiction of the railroad and public utilities commission were also reported, but the numbers of vehicles making the payments were not. Because of this complex situation it was impossible to include for-hire carriers of property in Tennessee in the national totals and averages.

*Mississippi.*—The law regulating carriers in Mississippi was very complex. A new law was passed during 1932 requiring the reregistration on July 1 of all vehicles of 2½ tons carrying capacity or more at new and higher rates. This law was modified again in August, and still further amended to change the whole structure of rates for the registration of 1933.

Under the law effective July 1, 1932, common carriers were defined as for-hire carriers operating over fixed routes or between fixed termini. All other for-hire carriers were termed “permit carriers.” Also included under this classification were all private carriers of 2½ tons carrying capacity or more with the exception of school busses, vehicles hauling farm and forest products, or gravel, and vehicles operating wholly within municipal limits.

The fees paid at the time of registration were termed “privilege taxes” and, theoretically at least, purchased 12,000 miles of operation on the highways of the State. For all mileage in excess of 12,000 miles a mileage tax was assessed. However,

\* \* \* private passenger vehicles and commercial motor vehicles of less than 2½ tons carrying capacity shall not be required to have a speedometer or to make monthly reports on same except such commercial motor vehicles as shall have an established or admitted mileage in excess of 12,000 miles.<sup>13</sup>

<sup>11</sup> Tennessee, Public Acts, 1929, ch. 58.

<sup>12</sup> Tennessee, Public and Private Acts, First and Second Extraordinary Sessions, 1931, pub. ch. 13, item 9 (f).

<sup>13</sup> Mississippi, General Laws, 1932, ch. 135, sec. 2.



Although the foregoing provisions definitely established common carriers, the statistician employed in Mississippi reported that there were no trucks or trailers registered under this class in 1932. Permit carriers as above defined were not registered separately from other trucks and trailers.

Of the remaining 35 States, 22 reported both contract- and common-carrier trucks. In the case of three additional States—Arkansas, Ohio, and West Virginia—contract and common carriers are included together, although legally distinguished for purposes of regulation. Nine States—Vermont, Maryland, Wisconsin, Alabama, Louisiana, New Mexico, Arizona, Washington, and California—reported common carriers separately, but did not segregate contract carriers from those privately owned and operated. Massachusetts reported contract-carrier trucks, but no common carriers.

The disposition of contract carriers in those States reporting common carriers only was as follows:

*Vermont.*—Registration fees of trucks and trailers were applied without reference to class of service. Common carriers were regulated but paid no additional fees, and contract carriers were not distinguished from those privately owned and operated.

*Maryland.*—Contract carriers were not recognized by law and were registered on the same basis as private carriers. Common carriers were regulated and paid ton-mile taxes in lieu of other fees, under the passenger and freight motor bus law.

*Wisconsin.*—As stated previously the distinction in Wisconsin was not between contract and common carriers, but between common carriers and a group which included both contract carriers and certain classes of private carriers. The vehicles of this latter group and their payments of registration fees could not be segregated from the numbers and payments of privately owned and operated freight carriers in general.

*Alabama.*—Common carriers were regulated and were required to pay a mileage tax and fees for certificates of convenience and necessity. Contract carriers were not distinguished from private carriers previous to December 27, 1932, when an act amendatory to the Motor Carrier Act of 1931, establishing contract carriers, became effective. Under this act permit fees and a mileage tax were imposed.

*Louisiana.*—Contract carriers were not distinguished by law from privately owned and operated vehicles. Common carriers were regulated, and were assessed somewhat higher registration fees, but no additional special fees.

*New Mexico.*—In New Mexico both common- and contract-carrier classes were established by law. The registration fee for common carriers was at one-half the rate for private carriers, but in addition a certificate fee and a mileage tax were imposed. Contract carriers were registered at the private-carrier rate and paid an additional permit fee. The number of contract carriers could not be determined from the State records and they are included partly with the common and partly with the private carriers reported.

*Arizona.*—Common carriers only were regulated, and paid additional fees in the form of a receipts tax. All other for-hire carriers were registered at the private-carrier rate and are included in the number of privately owned and operated vehicles reported.

*Washington.*—Common carriers were regulated and assessed a receipts tax. Other for-hire carriers were not distinguished from privately owned and operated vehicles in 1932, but a contract-carrier class was established in 1933.

*California.*—Contract carriers were included with private carriers and paid the same fees. Common carriers were regulated as a separate class. They paid no registration fees, but were assessed a receipts tax in lieu thereof.

Following is a brief account of the situation in the States for which contract- and common-carrier trucks are given together.

*West Virginia.*—Common carriers are tabulated with contract carriers in the case of West Virginia. Contract- and common-carrier classes were established in this State, contract carriers paying higher registration fees than private carriers and common carriers a ton-mile tax in lieu of registration fees. Only three common-carrier trucks were registered in 1932, the superintendent of transportation refusing to issue further common-carrier certificates because of inconsistencies in the law. The majority of common carriers were registered as contract carriers and at the contract rates. For this reason the three common

carriers reported have been tabulated with contract carriers and their payments of mileage taxes with the registration fee payments of contract carriers.

*Ohio.*—In Ohio motor transportation companies, defined as persons or corporations “\* \* \* engaged in the business of transporting persons or property, or both, or of providing or furnishing such transportation service for hire, for the public in general \* \* \*”,<sup>14</sup> were required to pay a special tax based on capacity and a corporation tax, in addition to the regular registration fees. Two classes were recognized, those operating over regular routes or between fixed termini, and those not so operating, and the tax was assessed at different rates for the two classes. No segregation of the vehicles in these two classes, or of their payments of fees, was available in the records of the public utilities commission, and the statistician for Ohio reported both classes together as common carriers. Whether those carriers not operating over regular routes or between fixed termini should be classed as contract or as common carriers is a doubtful question. It was decided, in view of the fact that the term “contract carrier” is a more inclusive term, applicable to for-hire carriers in general, that the for-hire carriers of property in Ohio, reported as paying the special capacity tax, should be tabulated with contract carriers in the analysis of State fees and taxes.

*Arkansas.*—In Arkansas the law imposed a gross receipts tax on all motor vehicles engaged in the transportation of persons or property for compensation, and common carriers were not separately distinguished, although applicants for a certificate of convenience and necessity were required to state the route or locality to be served. No payments of certificate fees were reported, although they were provided for in the law. The for-hire trucks and trailers reported by Arkansas were included with contract carriers in the national totals.

Trailers and semitrailers operated for hire were not reported as completely as were trucks, only 20 States reporting contract carriers, and 24 common carriers.

Of the 41 States which recognized for-hire carriers of property as a special class of vehicle, all but 5—Vermont, Massachusetts, Rhode Island, Indiana, and Illinois—imposed higher taxes in 1932 upon contract or common carriers, or both, than those which privately operated carriers were required to pay, although in a few States certain classes of private carriers were included in the increased taxation. In some States the increase took the form of higher registration fees; in other States, special fees, such as have been described in the case of public-carrier busses, were used.

*Excess registration fees.*—Registration fees in excess of the private-carrier rate were paid by contract-carrier trucks in Virginia, West Virginia, North Carolina, South Carolina, Florida, North Dakota, and Idaho. Higher rates were also paid by for-hire carriers in Arkansas, which reported contract and common carriers together. In Arkansas and Florida special fees were paid in addition to the excess registration fees. In Massachusetts, Minnesota, and Missouri contract carriers paid registration fees at the private-carrier rate, and no special fees.

Common-carrier trucks paid excess registration fees in the following States: North Carolina, Florida, Minnesota, North Dakota, Louisiana, and Idaho. Additional special fees were paid in all these States except Louisiana.

Following are examples of the rate scales in a few of the States which imposed excess registration fees on for-hire carriers. In West Virginia contract-carrier trucks and trailers paid double the registration fees paid by those not operated commercially. In North Carolina two classes of contract carriers were recognized, short-haul carriers and long-haul carriers; table 10 shows a comparison of their rates of registration fee with those of private carriers. The rates are given in dollars per 100 pounds, gross weight.

<sup>14</sup> Ohio Motor Vehicle Laws, 1932, secs. 614-684.



TABLE 10.—*Registration rates per hundred pounds for private carriers and contract carriers in North Carolina*

Carrying capacity	Private	Short-haul contract	Long-haul contract
Under 2 tons.....	\$0.55	\$1.00	\$1.25
2 tons and under 3.....	0.70	1.25	2.00
3 tons and over.....	1.00	2.00	3.00

Common carriers in North Carolina paid registration fees at the rate of 90 cents per 100 pounds, gross weight. Excess registration fees, therefore, were paid only by those of less than 3 tons capacity. In Minnesota farm trucks paid a registration fee of 2.4 percent of the value of the truck; common carriers paid 10 percent; and all other trucks, including contract carriers, paid 3.4 percent. The same rates applied to trailers. In Arkansas the registration fees for vehicles engaged in the transportation of property for hire were one and one-half times the rates charged for private carriers.

In Maryland and South Carolina common carriers were not required to pay registration fees, a ton-mile tax being assessed in lieu thereof. The same was true in West Virginia, although, as stated previously, the law was virtually nonoperative. In California common carriers paid a gross receipts tax and no registration fees. In New Mexico the rate on common carriers was one-half the private rate, in consideration of the mileage tax which was imposed on these vehicles.

*Mileage taxes.*—Taxes based on mileage traveled were imposed on contract carriers of property in Georgia, Florida, Kentucky, and Oklahoma; and on common carriers in Georgia, Florida, Kentucky, Alabama, Oklahoma, and New Mexico. In Tennessee and Mississippi for-hire carriers and certain classes of private carriers were required to pay a mileage tax. In Oklahoma class C motor carriers (private carriers who make a charge for the delivery of goods) were also required to pay a mileage tax.

In all these States except Oklahoma the rate per mile increased with the weight or capacity of the vehicle. In Alabama, for example, the rates varied from one-half cent per mile for vehicles under 2 tons capacity to 2 cents per mile for trucks of 5 tons capacity or more. In New Mexico the rates varied from one-fourth cent per mile for vehicles of 1½ tons capacity or less to 3 cents per mile for vehicles of more than 5 tons capacity. In Oklahoma the rate was one-half cent per mile for contract and class C carriers, and two-fifths cent per mile for common carriers.

In all States which imposed a mileage tax on property carriers, except one, full trailers were regarded as separate vehicles, and required to pay the tax. Kentucky did not permit full trailers. Tractor-semitrailer combinations were, in general, regarded as single units for the purpose of mileage taxes.

*Ton-mile taxes.*—Ton-mile taxes were imposed on contract carriers of property in Wisconsin, Kansas, Wyoming, Colorado, and Utah, and on common carriers in Maryland, West Virginia, South Carolina, Wisconsin, Iowa, Kansas, Wyoming, Colorado, Utah, and Oregon. In Wisconsin and Kansas certain classes of private carriers were also required to pay a ton-mile tax.

In three States—Wyoming, Colorado, and Utah—the rates were based on revenue ton-miles, that is, the sum of the products of all revenue cargoes times the miles each cargo was carried. The rate in Wyoming was two-tenths cent per ton-mile; in Colorado, one-half cent; and in Utah, two-thirds cent on hard-surfaced roads and one-fourth cent on other roads.

In West Virginia the ton-mile tax on common carriers was based on the capacity of the vehicle times the scheduled mileage. In the remaining States the gross ton-mile was the basis of the tax. Of these States, the law in Iowa and Oregon stipulated that the gross weight used should include the weight of the vehicle and its maximum load. In Kansas the gross weight included the weight of the vehicle plus twice its capacity load. In Maryland, South Carolina, and Wisconsin, the rated capacity was added to the weight of the vehicle in computing the tax.

The rates charged per ton-mile in these States are given below. The rates are for pneumatic-tired vehicles.

	Cents per ton-mile
Maryland.....	1/5
West Virginia:	
3 tons capacity or less.....	1/4
Over 3 tons capacity.....	1/3
South Carolina:	
3 tons, gross weight, or less.....	1/8
Over 3 to 7 tons, gross weight.....	1/4
Over 7 tons, gross weight.....	1/2
Wisconsin.....	1/10 to 3/10
Iowa.....	1/4
Kansas.....	1/20
Oregon.....	1/10

*Receipts taxes.*—Taxes on gross receipts were imposed on contract carriers of property only in Arkansas, which reported contract and common carriers together, and in Pennsylvania, which imposed the tax on all for-hire vehicles, but did not segregate for-hire carriers of property from other carriers. Receipts taxes were imposed on common carriers in Virginia, North Carolina, South Dakota, Idaho, Arizona, Washington, and California, in addition to the two States mentioned above. The rates paid in these nine States were as follows:

	Percentage of gross receipts
Pennsylvania.....	0.8
Virginia.....	1.6
North Carolina.....	6.0
South Dakota.....	3.0
Arkansas.....	4.0
Idaho.....	1.0
Arizona.....	2.5
Washington.....	1.0
California.....	5.0

As in the case of public-carrier busses, the 1.5-percent gross-receipts tax in Virginia was increased to 2 percent on July 1, 1932, and the valuation and rate tax was increased from 0.1 to 0.2 percent, effective in 1933. In North Carolina the payments of registration fees were credited against the gross receipts tax; and in California the receipts tax was in lieu of registration fees.

*Other special fees.*—Fees for the issuance of certificates of convenience and necessity, or equivalent permits, were paid by both contract and common carriers in Georgia, South Dakota, Kentucky, Oklahoma, Texas, Wyoming, Colorado, and New Mexico; and by common carriers only in Wisconsin, Minnesota, North Dakota, and Alabama. As in the case of public-carrier busses, the certificate fees in North Dakota varied with capacity, the cost of a certificate being \$30 plus \$10 for each vehicle of 1½ tons capacity or less, and \$2.50 for each additional ton or fraction thereof. The maximum fee for a certificate was \$75.

Franchise or permit fees at flat rates per vehicle were assessed in the following States: In Georgia, \$25 for both contract and common carriers; in Wisconsin,



\$5 for contract carriers and \$40 for common carriers; in Iowa, \$5 for contract carriers; in Tennessee, a privilege tax of \$10 per vehicle on for-hire carriers operating as transfer companies; in Texas, on both contract and common carriers, a railroad commission permit tax of \$10 plus \$1 for identification tag; and in Montana, a \$10 fee for both contract and common carriers.

Franchise or special license fees increasing with the weight or capacity of the vehicle were imposed in 9 States, although in 1, Colorado, no proceeds from the tax were reported. In Ohio contract carriers were required to pay, in addition to the regular registration fees, a special franchise tax ranging from \$20 for trucks of  $1\frac{3}{4}$  tons capacity or less to \$150 for those of more than  $3\frac{1}{2}$  tons. For common carriers the range was from \$40 to \$200. Trailers paid one-fifth the truck rate. In addition a corporation tax was charged against for-hire carriers in this State. In Michigan a public utility permit fee of \$1 per 100 pounds net weight was charged against both contract and common carriers. In Missouri common-carrier trucks and trailers were required

to pay a special capacity tax varying from \$25 for 2 tons or less to \$500 for more than 9 tons. This law, however, went into effect in August 1932, and only semiannual or quarterly payments were received. In South Dakota contract carriers paid a special fee varying from \$20 for vehicles of  $1\frac{1}{2}$  tons capacity or less to \$100 for those of 5 tons capacity. A maintenance and administration tax, varying with capacity from \$17.50 to \$500, was imposed on common carriers in Oklahoma. In Tennessee property carriers under the jurisdiction of the railroad and public utilities commission paid an inspection fee of \$10 per ton capacity. In Nevada the rate charged for both contract and common carriers was \$50 plus \$2 per 100 pounds rated carrying capacity for trucks, and \$30 plus \$2 per 100 pounds for trailers and semitrailers. In Oregon a commercial tax was charged against contract carriers, the rate being 50 percent of the registration fee for vehicles having a net weight of 4,500 pounds or less, and 100 percent of the registration fee for vehicles weighing over 4,500 pounds.

## METHOD OF ANALYSIS

The diverse character of the reports submitted for the 48 States and the District of Columbia imposed a difficult problem of analysis. The object was to reduce all the reports to a uniform basis, in order to obtain comparable figures for each State, and to assemble the data in the form of national statistics for different types, classes, and sizes of vehicle. In order to do this it was necessary to make use of certain systematic approximations. The methods used are discussed in detail in the appendix.

*Uniform classification of registrations and fees.*—The first of these approximations was occasioned by the necessity of tabulating vehicles of different sizes according to a uniform scheme. It was decided that rated capacity rather than gross or net weight should be the basis of classification. For busses the following grouping by passenger-seating capacity was adopted:

- 7 or less.
- 8 to 20.
- Over 20.

Trucks, tractor trucks, trailers, and semitrailers were arranged in the following groups according to rated capacity in tons:

- $1\frac{1}{2}$  or less.
- Over  $1\frac{1}{2}$  and less than 3.
- 3 and less than 5.
- 5.
- Over 5.

In the case of those States which reported vehicles by gross, net, or chassis weight it was necessary to make conversions into equivalent rated capacity. There is, of course, a considerable range in the net weights of trucks of a given rated capacity, and also in the gross loads for which, under a given law, they may be taxed. The effort was made, by study of existing records and by consultation with representatives of the industry, to develop relations between weight and capacity which would represent average conditions, and would therefore give a reasonably accurate distribution of vehicles by capacity in those States which reported a weight classification. The conversions used for busses, trucks and tractor trucks, and trailers and semitrailers, are given in tables 229, 230, 231, and 232.

A considerable number of the States which reported trucks and trailers according to rated capacity listed

them by ton or half-ton groups, or otherwise in such a manner that both the numbers registered and the fees paid could be assembled in the five capacity groups or brackets adopted as the basis of classification. Others, however, reported capacity groups which were inconsistent with the chosen scheme. To take care of these cases it was necessary to devise methods of breaking down and rearranging both numbers registered and fees paid. The methods used in grouping the numbers registered were based on certain general relations between the numbers of vehicles of each tonnage, or of each capacity group, determined by analysis of the data for those States which reported trucks and trailers by separate tonnages or by capacity groups consistent with those adopted. These general relationships, and the methods used in obtaining them, are described in the appendix.

In apportioning the fees paid it was necessary to adopt a method consistent with the scheme of rates imposed by the State. In the case of those States where a flat fee was charged each of the tonnage groups reported, it was only necessary to make the break-down of fees proportional to the break-down of registrations. In those States which imposed registration fees directly proportional to the weight of the vehicle, it was necessary to take account of this variation in the apportionment.

In the work of arranging vehicles and their fees in uniform classifications two rigid requirements were set: (1) The resulting distribution must be entirely consistent with the original data; (2) the distribution must also, within the limits set by the first requirement, be a reasonable or plausible one, conforming as closely as possible to the national trends. In most States there was surprisingly little room for guesswork if both these requirements were to be fulfilled.

Little difficulty was experienced in arranging busses by passenger capacity.

*Estimate of motor-fuel tax payments.*—Any attempt to investigate the payments of fees and taxes by different classes and sizes of motor vehicles would be incomplete without some sort of estimate of the distribution of gasoline-tax payments among the several groups. It was decided, therefore, to make certain assumptions regarding the annual mileage traveled and the rate of fuel



consumption for each type of vehicle, class of service, and capacity group. Table 77, State gasoline taxes, 1932, gives for each State the net tax earning and also the total gallons taxed. The procedure adopted was to compute, for each State, the total gallons consumed by all vehicles registered and tax-paid in each type, class, and capacity group. The total gallonage thus obtained was then corrected by a factor to equal the taxed gallonage reported by that State, and the same factor was applied to all the individual items of gallonage. The corrected items were then multiplied by the tax rate to estimate the amounts paid by each type, class, and capacity group, the summation of these amounts equaling the total gasoline-tax earnings in that State in 1932.

The assumptions made regarding average annual mileage and average miles per gallon were as follows: For passenger cars, 7,000 miles and 14 miles per gallon; taxicabs, 25,000 miles and 14 miles per gallon; motorcycles, 7,000 miles and 35.5 miles per gallon.

For school busses an average annual mileage of 10,000 miles was assumed, with miles per gallon as follows:

7 passengers or less	14.0
8 to 20 passengers	10.0
Over 20 passengers	6.9

In the case of sight-seeing, contract, and public-carrier busses, an annual mileage of 20,000 was assumed for those carrying 7 passengers or less and 25,000 for those carrying more than 7 passengers, with miles per gallon as follows:

7 passengers or less	14.0
8 to 20 passengers	8.0
Over 20 passengers	5.0

Trucks privately owned and operated were assumed to have an annual mileage of 10,000 miles; for contract and common carriers, 15,000 miles was taken. Trucks of different rated capacities were assumed to have the following rates of fuel consumption, in miles per gallon:

1½ tons and less	10.3
Over 1½ tons and less than 3	7.6
3 tons and less than 5	6.0
5 tons	4.9
Over 5 tons	4.0

For tractor trucks, where separately given, the truck rates of fuel consumption were used, with an annual mileage of 20,000 miles.

It is not to be supposed that these assumed values are arbitrary. They were arrived at as a result of a study of available data on the subject, and are discussed more fully in the appendix. The fact that, for each State, the computed gallonages were adjusted so as to add up to the total taxed gallonage, tends to make the individual State figures more nearly correct than the assumed average values.

*Allocation of special fees.*—In every State but one, payments of registration fees were listed in the same detail as were the numbers of vehicles registered. Such was not the case with the special fees paid by for-hire carriers. Although a considerable number of States listed such payments in detail by weight or capacity groups, there were a good many which reported only totals for a given group of vehicles such as common-carrier trucks or public-carrier busses, and a few which listed their special fees in even less detail. In order to give as complete a picture as possible of the payments by vehicles in each capacity group, it was decided to allocate payments of special fees in all cases where a reasonable basis could be found for making such a distribution.

In every case where such a computation was necessary, the State law was examined carefully to determine accurately upon what vehicles and at what rates the tax was imposed. Often it was found that a payment reported for trucks only was applicable to trailers also, since the amount of the tax would be dependent on the load carried or hauled.

In general, ton-mile taxes were allocated in proportion to the rated capacities of the vehicles concerned; this procedure is in line with the assumption of the same average annual mileage for all trucks in a given class of service, regardless of capacity. Similarly, passenger-mile taxes were allocated in proportion to seating capacity, with the exception that busses of seven passengers or less were given a weighting of 0.8, to allow for their assumed annual mileage of 20,000 as compared with 25,000 for busses of more than seven passengers.

A number of States impose taxes on the basis of miles traveled, the rate generally increasing with the carrying capacity. In most of these cases the amounts paid were given in detail; where totals only were given the allocations were made in proportion to the numbers of vehicles and the rates per mile.

Receipts taxes were also allocated in proportion to carrying capacity. The reason for this procedure is not so plain as it is in the case of ton-mile or passenger-mile taxes. However, if annual mileage is assumed to be independent of capacity, then gross tonnage hauled may be taken as proportional to capacity; and, in the absence of data to the contrary, gross receipts may in turn be assumed proportional to gross tonnage.

States which imposed privilege taxes or franchise fees on a weight or capacity basis generally gave the receipts from such imposts in detail. Miscellaneous fees yielding small returns, such as fees for certificates of convenience and necessity, permit fees, application fees, etc., were generally allocated in proportion to the numbers of vehicles.

A considerable proportion of the special fees, amounting to \$840,457, could not be allocated by any reasonable method, the reason being that in several States the number of vehicles which contributed to the payment of certain fees could not be ascertained. In some cases out-of-State vehicles were concerned; in other States, such as Kansas, the tax was imposed on certain classes of private carriers, as well as for-hire carriers. These items have been carried as "undistributed fees" in the tables which follow, and are discussed more fully in subsequent portions of the text.

The foregoing discussion of the methods used in analyzing and compiling the State data brings out the fact that the original reports, as given in tables 180 to 228, have been considerably modified in order that the material in them might be presented in a conventionalized form. All tabulations based on these modifications must be recognized as derived data, the primary data being given in tables 180 to 228. The opportunity exists for any investigator to make use of any portion of the original data and obtain his own results, with the aid of any additional material that may be available. A special study of the conditions in any given State would, no doubt, make it possible to determine more accurately the payments made by vehicles of different classes and sizes in that State. It is believed, however, that the material as given presents a reasonable and accurate picture of motor-vehicle taxation in the United States in 1932, and that the figures for the individual States are as near the truth as could be obtained without extension of the Bureau's investigation beyond practicable bounds.



## STATE TABLES

In tables 81 to 130 (pp. 100 to 125) will be found a recapitulation or summary, for the country as a whole and for each State and the District of Columbia, of all vehicles registered and tax paid, and of all payments. In addition to State motor-vehicle taxes, those imposed by counties and municipalities, personal property taxes by all jurisdictions, and, in the national recapitulation, Federal excise taxes, are also included. Public bridge and ferry tolls are not included in this group of tables, as information on that subject was obtained by a supplementary study too late to be incorporated in the general scheme of tabulation. Discussion of fees and taxes other than those imposed by the State governments is reserved for a later section of the report (pp. 75 to 88).

In this group of tables the numbers of vehicles registered, registration fees paid, and special fees paid, are given for each type of vehicle and class of service. In the case of motor-fuel taxes the State totals only are given. These tables are chiefly useful to those who wish a simple and summary statement of payments by different classes of vehicles, without the more detailed break-down into groups according to rated capacity.

In tables 131-179 (pp. 126 to 177) are given the detailed figures (State fees and taxes only) for each of the 48 States and the District of Columbia. Since the data presented in this form are basic to the entire analysis of State fees and taxes a column-by-column description of this set of tables is deemed desirable.

Column 1 gives the scheme of classification by type of vehicle and class of service. Certain types of vehicles were reported which did not lend themselves to this method of listing. A few States reported ambulances and hearses separately; these were included with passenger cars, because, when placed in this class, they have the least effect on averages and percentages. Snowmobiles, which may partake of the nature of either passenger cars or trucks, were included with the former. Only a few of these were reported in some of the Northern States. Livery cabs and U-Drive-It cars, where separately reported, were included with taxicabs. Combination or convertible cars, a type of vehicle which may be used either as a passenger car or as a light truck, were included with trucks. Tractor trucks are listed separately for the States which reported them. Included with tractor trucks are various types of road tractors which were reported separately by some States. No differentiation is made between trailers and semitrailers, as very little information on this subject was obtained. Two States reported no trailers: In Kentucky full trailers were prohibited and tractor-semi-trailer combinations were included with trucks; in Oklahoma there was no registration of trailers in 1932. Vermont taxed tractor-semi-trailer combinations as units, and these are included with trucks.

Column 2 gives the subdivisions of busses by seating capacity and of trucks, tractor trucks, and trailers and semitrailers by rated capacity.

Column 3 gives the numbers of vehicles registered and tax-paid, i.e., all registered vehicles except official cars and those which were either tax-exempt or paid only nominal fees. In a few States it was impossible to segregate these vehicles, and an unknown number are included.

Column 4 gives the total registration fees collected for each class and capacity group, and in column 5 the average per-vehicle payments are tabulated. In these columns and in all succeeding columns which deal with money the amount is given in dollars and the average

in dollars and cents. The computations were carried out to cents; but since the approximations involved in many cases do not justify such an appearance of accuracy, the amounts collected have been tabulated to the nearest dollar. In cases where only a few vehicles (sometimes only one) are found in a given bracket, the average given in dollars and cents appears to be inconsistent with the amount collected.

The registration fees here given are the total registration fees paid by each class and group of vehicles, except in cases where common and contract carriers of freight were required to pay higher registration fees than those imposed on private carriers. In these cases the procedure was adopted of computing the excess which the for-hire vehicles paid over that which they would have paid at the private-carrier rate and deducting this excess from the total fees paid. The excess registration fees were then listed in column 10 as special fees.

Columns 6 and 7 give the estimated consumption of motor fuel for each type, class, and capacity group, computed in the manner described previously. The totals are given in thousands of gallons and the averages to the nearest gallon. Here again apparent discrepancies enter as a result of dropping three significant figures from the computed gallonages. Columns 8 and 9 give the corresponding estimated payments of gasoline tax and the averages per vehicle.

For those States which imposed upon vehicles special fees other than registration fees and gasoline taxes, columns 10 and 11, and sometimes also columns 12 and 13 are devoted to the tabulation of these payments.

The last two columns of tables 131 to 179 give the totals of all fees and taxes and the average per-vehicle payments.

A convention adopted regarding the computation of averages should be mentioned at this point. There are numerous cases, particularly in the case of special fees, where the number of vehicles actually concerned in the payments is less than the number listed in column 3 as registered and tax-paid. The practice was adopted of basing these averages upon the number of vehicles paying. In the last column, however, the averages of all fees and taxes are based on the numbers given in column 3. Because of this complication cross addition of the averages does not always check with the average of all fees and taxes.

The bottom section of the table also requires special mention. Totals and averages are given for all vehicles, excluding motorcycles. The next two lines give the figures for motorcycles and the totals and averages for all vehicles including motorcycles. Then (for a few States) those special fees which it was impossible to allocate to specific groups of vehicles are given. On the next line is given the total of miscellaneous fees, including operators' licenses, transfer and reregistration fees, fees for certificates of title, and various odd items, with a corresponding average based on all vehicles registered and tax-paid. The last line gives the grand total of all State fees and taxes, and the corresponding average payment per vehicle.

## SUPPLEMENTARY TABLES

For purposes of reference an additional group of tables has been included (pp. 88 to 99), in which totals are given by States. In table 73 are given the numbers of vehicles registered and tax-paid in 1932, by type and class of service. Table 74 gives the numbers of publicly owned and tax-exempt vehicles of different types reported by each State. Those owned by the Federal Government, according to the statistics available in



1932, are also included. In table 75 the payments of registration fees are given by States for each type of vehicle and class of service. Table 76 gives the miscellaneous State fees and taxes, including operators' and chauffeurs' licenses, reregistration and transfer fees, fees for certificates of title, nominal fees paid by publicly owned vehicles, and numerous small items. Table 77 is a reprint of table G-1, State gasoline taxes, 1932, published by the Bureau (19).<sup>15</sup> Tables 78, 79, and 80 give State highway mileage existing, State highway receipts, and State highway disbursements in 1932, all annual tables published by the Bureau.

#### ITEMS NOT CLASSIFIED OR ALLOCATED

The effort to reduce all data reported by the States to a uniform classification was not entirely successful. In a number of States there were items which could not by any reasonable approximation be made to fit into the general scheme. Since these items continually appear in various steps of the analysis it is thought best to enumerate them at this point.

*Vehicles not classified by capacity.*—In cases where the bulk of vehicles in a given group were classified by capacity, but a small remainder were given without classification, the practice was adopted of making an approximate distribution of the unclassified vehicles, generally in proportion to those classified.

There were, however, some cases where an entire group of vehicles was unclassified. Under these circumstances there was no reasonable basis for assuming a distribution by capacity. In order to account for the gasoline consumed and the gasoline taxes paid by vehicles not classified estimates were made on the assumption that unclassified busses belonged to the capacity group, 8 to 20 passengers, and that unclassified tractor trucks belonged to the capacity group, over 1½ and less than 3 tons. In all tabulations by capacity, however, unclassified vehicles were listed separately. The various cases of this sort are discussed in the following paragraphs.

School busses were given without weight or capacity grouping in Iowa, Massachusetts, Mississippi, and Virginia. The total number was 5,449, and their payments of fees were as follows:

Registration fees.....	\$57, 720
Estimated motor-fuel taxes.....	225, 584
Total.....	283, 304

Sight-seeing and contract-carrier busses were given without classification in Michigan only. The number was 485, and the payments were as follows:

Registration fees.....	\$73, 628
Estimated motor-fuel taxes.....	46, 908
Total.....	120, 536

Public-carrier busses were reported unclassified by only two States, Michigan, with 540, and South Carolina with 106. The total payments in these two States were as follows:

Registration fees.....	\$65, 659
Estimated motor-fuel taxes.....	73, 138
Special fees.....	93, 632
Total.....	232, 429

Trucks were reported by weight or capacity groups in all States. Tractor trucks, however, were reported without such classification in a number of States.

In the class of tractor trucks privately owned and operated there were 4,385 unclassified, reported by Ala-

bama, Indiana, Louisiana, Maine, Massachusetts, Pennsylvania, Tennessee, and the District of Columbia.<sup>16</sup>

The fee payments were as follows:

Registration fees.....	\$76, 125
Estimated motor-fuel taxes.....	508, 825
Total.....	584, 950

Of contract-carrier tractor trucks, 10 were reported in Colorado and 14 in Massachusetts, without classification. Following are the fees paid by these vehicles:

Registration fees.....	\$382
Estimated motor-fuel taxes.....	2, 142
Special fees.....	832
Total.....	3, 356

California reported 52 common-carrier tractor trucks without classification and Colorado 46. The fees paid were as follows:

Registration fees.....	\$1, 150
Estimated motor-fuel taxes.....	8, 418
Special fees.....	2, 214
Total.....	11, 782

Trailers and semitrailers were reported without weight or capacity classification in Alabama, Georgia, Maine, Montana, Nebraska, and New Jersey, the total number being 24,521. All of these trailers either were privately owned and operated, or were reported without segregation by class of service. They paid registration fees totaling \$204,539.

The total number of these unclassified vehicles was 35,608 or 0.14 percent of all vehicles registered and tax-paid. The total payments involved were \$1,440,896, or 0.17 percent of all State fees and taxes.

*For-hire trucks not segregated from private carriers.*—In a few States the numbers and registration fees of contract or common carriers, or both, were tabulated with those of private carriers, although the numbers of such for-hire carriers were also listed separately, with their payments of special fees. In most cases it was possible, by computing average fees, to approximate the payments of registration fees by the for-hire carriers, and tabulate them separately in the proper capacity groups. Exceptions occurred, however, with respect to 297 contract-carrier trucks in Montana, 647 contract-carrier trucks in Oklahoma, and 172 contract-carrier and 2,098 common-carrier trucks in South Dakota. These trucks were not classified by weight or capacity, although the totals of all trucks in these States (in which these for-hire carriers were included) were so classified. It would have been possible to assume a capacity distribution for these vehicles, but it was believed that such a degree of approximation was unwarranted. Without such a distribution it was impossible to segregate these trucks from the classified lists of trucks in which they were included. The special fees paid by these unsegregated contract and common carriers were as follows:

Montana contract carriers.....	\$2, 970
Oklahoma contract carriers.....	72, 911
South Dakota contract carriers.....	4, 820
South Dakota common carriers.....	36, 971
Total.....	117, 672

A similar situation, even more difficult to deal with, occurred in the case of Tennessee. In this State it was reported that there were 397 for-hire carriers of property, including trucks, tractor trucks, trailers, and semitrailers, under the jurisdiction of the railroad and

<sup>15</sup> Italic numbers in parentheses refer to literature cited, p. 261.

<sup>16</sup> In all these States except Alabama and Massachusetts there was no segregation of tractor trucks by class of service. In national totals they are grouped with those privately owned and operated, as this is by far the most numerous class.



public utilities commission. Fees paid by these vehicles were reported as follows:

Registration fees.....	\$21, 199
Mileage tax.....	17, 383
Inspection fees.....	1, 695

These vehicles and their payments of registration fees and mileage taxes were included in the tabulations of trucks, tractor trucks, and trailers and semitrailers without regard to class of service. The inspection fee was reported as applicable to these vehicles only. However, since they could not be classified either by type or by capacity, there was no way of segregating them from private carriers; their payments of special fees are included with the "undistributed fees," which are discussed in the next section.

*Undistributed fees.*—In addition to the items listed above, there were a number of States which reported fees which could not be allocated to any given numbers or groups of vehicles in the conventional scheme of classification. These cases are discussed, State by State, in the following paragraphs.

In Georgia occupation taxes amounting to \$15,334 were imposed on the operations of the following classes of vehicles:

U-Drive-It cars.....	\$4, 988
Urban motor busses.....	2, 819
Trucks operated by gas and oil companies.....	7, 527
Total.....	15, 334

The numbers of vehicles on which these taxes were imposed were not reported. It may be noted that the first item is assignable to taxicabs (U-Drive-It cars were included with taxicabs when reported), but not to any known number; and that the second item is assignable to public-carrier busses as a class, but cannot be allocated among the three capacity groups. The third item could be assigned to privately owned and operated trucks, but it was thought better to carry it under the heading "Undistributed freight-carrier fees" in the national totals.

In the report on the State of Iowa the statistician made the following statement:

\* \* \* it was impossible to determine which carrier vehicles were registered in Iowa and which were registered in other States. For the purpose of this study it was assumed that all trucks, tractor trucks, and trailers operated in Iowa as common carriers and owned by companies operating from without Iowa were non-Iowa licensed; and that all similar vehicles operated by companies with home offices in Iowa were licensed in Iowa. Perhaps the errors introduced by these two assumptions balance.

The same procedure was followed with respect to contract carriers of property and public-carrier busses.

This assumption was accepted as valid, and the vehicles listed as non-Iowa licensed were omitted from the totals of Iowa vehicles on the ground of duplication. In the case of Ohio, which also reported separately for-hire carriers owned by out-of-State companies, a similar course was followed. It should be noted, however, that there may have been a considerable number of for-hire carriers, particularly public-carrier busses, which were reported by more than one State. Considering the possibility of such unknown duplications, the procedure adopted in Iowa and Ohio was perhaps an unnecessary refinement.

The items charged against out-of-State, or non-Iowa licensed, vehicles were as follows:

Public carrier busses:	
Number.....	35
Ton-mile tax paid.....	\$2, 558
Contract-carrier trucks:	
Number.....	279
Franchise fees paid.....	\$1, 395

Contract-carrier trailers:	
Number.....	76
Franchise fees paid.....	\$380
Common-carrier trucks:	
Number.....	180
Ton-mile tax paid.....	\$14, 608
Common-carrier tractor trucks:	
Number.....	104
Ton-mile tax paid.....	\$11, 169

In Kansas a tax of 0.5 mill per gross ton-mile was imposed on all carriers of persons or property except those operating wholly within any city or village, private carriers operating within a radius of 25 miles beyond the corporate limits of any city or village, private carriers transporting farm products to market or supplies for their own use, school busses, and other minor exempted classes. The receipts from this tax were \$186,153. Since it was not possible to allocate these payments among the classes of vehicles participating, the item was carried under the heading "Undistributed freight and passenger carrier fees" in the national totals.

The State of New Jersey imposed a tax of one-half cent per mile on the operation of interstate busses within the State. The receipts from this tax were \$79,802. Since it is very probable that a large number of these busses were not registered in New Jersey this item was not allocated among New Jersey busses.

In New Mexico common carriers of property and public carriers of passengers were required to obtain certificates of convenience and public necessity, for which a fee of \$25 was charged. The receipts from these fees were \$1,171, with no separation of fees between freight and passenger carriers. Contract carriers of persons and property were required to pay an annual application fee of \$25. The receipts from these fees, again without distinction between passenger and freight carriers, were \$1,756. These payments were carried as "Undistributed freight and passenger carrier fees" in the national totals.

In Ohio payments by out-of-State vehicles were as follows:

Public-carrier busses:	
Registration fees:	
Number paying.....	37
Amount paid.....	\$9, 018
Special fees:	
Number paying.....	282
Franchise fees.....	\$22, 922
Corporation tax.....	\$680
Contract- and common-carrier trucks:	
Registration fees:	
Number paying.....	21
Amount paid.....	\$2, 518
Special fees:	
Franchise fees.....	\$27, 236
Corporation tax.....	\$1, 080

Pennsylvania levied a tax of 8 mills per dollar on the gross receipts of all persons or companies engaged in the transportation of passengers or property for hire. The receipts from this tax were \$33,946; and they were carried under the heading "Undistributed freight and passenger carrier fees" in the national totals.

In Tennessee the situation in regard to special fees was so complex that it was thought better to make no attempt to allocate them. The complications involved have been discussed previously (p. 16). A mileage tax was imposed on for-hire carriers of persons, for-hire carriers of property of more than 1½ tons capacity, and certain private carriers of property of more than 3 tons capacity, with various exemptions. The total collections of mileage tax were \$95,957, of which \$72,288 was



collected from busses and \$23,669 from property carriers. A privilege tax was imposed on taxicabs, busses operating in one county only, and transfer companies. The proceeds of this tax were \$27,160, of which \$12,063 was collected from taxicabs, \$8,510 from busses, and \$6,587 from carriers of property. An inspection fee was imposed on carriers of passengers and property operating under the jurisdiction of the railroad and public utilities commission. The total amount collected was \$11,958, of which \$10,263 was obtained from busses and \$1,695 from carriers of property.

In Texas filing fees for certificates of convenience and necessity were required of the operators of for-hire carriers of property and common-carrier busses. The rate on contract and "special commodity" carriers was \$10, and that on common carriers was \$25. These fees did not appear to be associated directly with the numbers of these classes of vehicles; for example, although there were only 351 contract-carrier trucks registered, the proceeds from the filing fees at \$10 each were \$3,510. For this reason it was thought best not to attempt to allocate these fees among the various capacity groups. Following are the total amounts collected in the form of filing fees, transfer fees, and a 10 percent tax on the sale of the certificates.

Contract carriers of property	\$10,800
Special commodity carriers	6,470
Common carriers of property	5,628
Common-carrier busses	2,025

Total	24,923
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In Wisconsin there were a number of items which could not be classified properly. Contract carriers of property and certain classes of private carriers were required to pay permit fees and a ton-mile tax. Although the numbers of these vehicles were given they were not in any way segregated from the private carriers which paid no special fees. These payments were therefore carried as "Undistributed freight carrier fees" in the national totals. Following are the numbers of vehicles and their payments:

Number paying special fees:	
Trucks	4,571
Tractor trucks	864
Trailers and semitrailers	1,236

Special fees:	
Ton-mile tax	\$213,533
Permit fees	33,355

Common carriers of persons and property, both intrastate and interstate, were required to pay annual permit fees, and except in the case of city busses, a gross ton-mile tax. Filing fees for certificates of convenience and necessity were also required. In all cases the numbers of vehicles paying permit fees were greater than the number registered as Wisconsin common carriers. The remainder were assumed to be out-of-State vehicles. The numbers of these vehicles and the payments allocated to them are given below:

Common-carrier trucks:	
Number	127
Permit fees	\$5,080
Ton-mile tax	\$9,246
Common-carrier tractor trucks:	
Number	140
Permit fees	\$5,600
Ton-mile tax	\$798
Common-carrier trailers and semitrailers:	
Number	154
Permit fees	\$770
Ton-mile tax	\$7,227
Certificate fees, common carriers of property	1,700
Common (public-carrier) busses:	
Number	74
Permit fees	\$2,960

Following is a summary of the undistributed fees and the class groups to which they were allocated:

Registration fees:	
Public-carrier busses	\$9,018
Contract-carrier trucks	2,518
Special fees:	
Taxicabs	17,051
Public-carrier busses	204,827
Contract-carrier trucks and tractor trucks	1,395
Common-carrier trucks and tractor trucks	46,501
Contract-carrier trailers and semitrailers	380
Common-carrier trailers and semitrailers	7,997
Undistributed freight-carrier fees	339,280
Undistributed freight- and passenger-carrier fees	223,026

Total undistributed fees	851,993
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This sum represents 0.1 percent of all State fees and taxes; however, the total of undistributed special fees, \$840,457, was 14.7 percent of all special fees.

## NATIONAL TOTALS, PERCENTAGES, AND AVERAGES

In table 11 are given the totals for the 48 States and the District of Columbia, of all vehicles of each type, class of service and capacity group, together with the corresponding payments of registration fees, motor-fuel taxes, special fees, and all fees and taxes. The table also gives the percentage relation which the number of vehicles registered in each group bears to the total of vehicles registered and tax-paid and the percentage relations which the payments of fees bear to the total payments.

The various unclassified and undistributed items discussed in the previous section have been added to the proper class groups, with explanatory footnotes. The two types of items which could not be allocated to any specific type of vehicle, "Undistributed freight-carrier fees" and "Undistributed freight- and passenger-carrier fees", are carried at the foot of the table. An item "Miscellaneous fees and taxes", including operators' and chauffeurs' licenses, transfer and reregistration fees, certificates of title, and other items, has been added to complete the total of 1932 State fees and taxes, amounting to \$838,830,978.

Most of the items are self-explanatory, or are covered by footnotes. There are, however, certain points which should be mentioned. With public-carrier busses are included a considerable number of sight-seeing and contract-carrier busses, as there were only 20 States which reported these types separately. Only 16 States reported tax-paid school busses, the majority indicating that these vehicles were exempt from taxation. It is likely, however, that some school busses are included in the public-carrier totals.

It will be observed that tractor trucks are included with trucks. The data on this class of vehicle were so fragmentary that it appeared best to make this grouping in the national tables, although they are given separately in the State tables.

The item, "Trucks and tractor trucks, privately owned and operated", and the corresponding item for trailers and semitrailers include all trucks and tractor trucks, and trailers and semitrailers, except those specifically reported as contract or common carriers, or "contract and common carriers." Twelve States and the District of Columbia failed to make any segregation



TABLE 11.—State taxes imposed on motor vehicles in 1932; national totals and percentages for vehicles of different types, classes of service, and rated capacities

PASSENGER SERVICE											
Type of vehicle and class of service	Rated capacity	Registered and tax-paid	Regular registration fees <sup>1</sup>	Motor-fuel taxes	Special fees and taxes <sup>2</sup>	All fees and taxes	Percent-age of all vehicles	Percent-age of all registration fees	Percent-age of all motor-fuel taxes	Percent-age of all special fees and taxes	Percent-age of all fees and taxes
	Passengers	Number	Dollars	Dollars	Dollars	Dollars	Percent	Percent	Percent	Percent	Percent
Passenger cars <sup>3</sup> .....		20,759,140	213,357,330	375,082,015		588,439,345	84.32	72.89	73.11		72.51
Taxicabs <sup>4</sup> .....		77,222	1,368,148	4,682,742	117,997	6,168,887	.31	.47	.91	2.06	.76
Passenger cars and taxicabs.....		20,836,362	214,725,478	379,764,757	117,997	594,608,232	84.63	73.36	74.02	2.06	73.27
Busses:											
School <sup>5</sup> .....	7 or less.....	1,494	15,887	33,070		48,957	.01	.00	.00		.01
	8 to 20, inclusive.....	1,111	27,605	39,955		67,560	.00	.01	.01		.01
	Over 20.....	1,759	110,421	85,784		196,205	.01	.04	.02		.02
	Total classified.....	4,364	153,913	158,809		312,722	.02	.05	.03		.04
	Not classified by capacity.....	5,449	57,720	225,584		283,304	.02	.02	.04		.04
	Total.....	9,813	211,633	384,393		596,026	.04	.07	.07		.08
Contract, including sight-seeing <sup>6</sup> .....	7 or less.....	1,862	22,077	99,113	4,515	125,705	.01	.01	.02	.08	.02
	8 to 20, inclusive.....	477	18,493	65,626	3,310	87,429	.00	.01	.01	.06	.01
	Over 20.....	490	43,197	120,136	9,547	172,880	.00	.01	.03	.16	.02
	Total classified.....	2,829	83,767	284,875	17,372	386,014	.01	.03	.06	.30	.05
	Not classified by capacity.....	485	73,628	46,908		120,536	.00	.03	.01		.01
	Total.....	3,314	157,395	331,783	17,372	506,550	.01	.06	.07	.30	.06
Public carrier.....	7 or less.....	3,630	93,787	190,593	95,956	380,336	.02	.03	.04	1.67	.04
	Over 1½ and less than 3.....	7,176	411,815	883,604	387,384	1,682,803	.03	.14	.17	6.76	.21
	Over 20.....	24,873	2,467,390	4,234,921	1,505,417	8,207,728	.10	.84	.83	26.27	1.01
	Total classified.....	35,679	2,972,992	5,309,118	1,988,757	10,270,867	.15	1.01	1.04	34.70	1.26
	Not classified by capacity.....	646	65,659	73,138	93,632	232,429	.00	.02	.01	1.63	.03
	Undistributed fees <sup>7</sup> .....		9,018		204,827	213,845		.01		3.58	
	Total.....	36,325	3,047,669	5,382,256	2,287,216	10,717,141	.15	1.04	1.05	39.91	1.32
All busses.....		49,452	3,416,697	6,098,432	2,304,588	11,819,717	.20	1.17	1.19	40.21	1.46

## FREIGHT SERVICE

Trucks and tractor trucks:	Tons										
Privately owned and operated <sup>8</sup>	1½ and less.....	2,629,924	40,383,215	94,165,967	30	134,549,212	10.69	13.80	18.36	.00	16.58
	Over 1½ and less than 3.....	322,510	12,210,213	14,482,792	82	26,693,087	1.31	4.17	2.82	.00	3.29
	3 and less than 5.....	118,458	7,930,010	6,771,396	931	14,702,337	.48	2.71	1.32	.02	1.81
	5.....	27,314	2,666,459	1,804,027		4,470,486	.11	.91	.35		.55
	Over 5.....	42,113	4,847,514	3,313,772	843	8,162,129	.17	1.66	.65	.01	1.01
	Total classified.....	3,140,319	68,037,411	120,537,954	1,886	188,577,251	12.76	23.25	23.50	.03	23.24
	Not classified by capacity <sup>9</sup> .....	4,385	76,125	508,825		584,950	.02	.02	.10		.07
	Total.....	3,144,704	68,113,536	121,046,779	1,886	189,162,201	12.78	23.27	23.60	.03	23.31
Contract carrier <sup>10</sup> .....	1½ and less.....	45,306	855,760	2,412,710	436,738	3,705,208	.18	.29	.47	7.62	.46
	Over 1½ and less than 3.....	14,613	601,485	996,516	284,014	1,882,015	.06	.21	.19	4.95	.23
	3 and less than 5.....	7,794	525,591	690,141	229,146	1,444,878	.03	.18	.14	4.00	.18
	5.....	800	74,595	90,225	33,027	197,847	.00	.02	.02	.58	.02
	Over 5.....	1,303	114,206	169,493	46,162	329,861	.01	.04	.03	.81	.04
	Total classified.....	69,816	2,171,637	4,359,085	1,029,087	7,559,809	.28	.74	.85	17.96	.93
	Not classified by capacity <sup>9</sup> .....	24	382	2,142	832	3,356	.00	.00	.00	.01	.00
	Not segregated <sup>11</sup> .....	11 1,116			80,701	80,701				1.41	.01
	Undistributed fees <sup>7</sup> .....		2,518		1,395	3,913		.00		.02	.00
	Total.....	69,840	2,174,537	4,361,227	1,112,015	7,647,779	.28	.74	.85	19.40	.94
Common carrier <sup>12</sup> .....	1½ and less.....	6,755	114,395	411,732	267,447	793,574	.03	.04	.08	4.67	.10
	Over 1½ and less than 3.....	4,162	141,776	333,186	274,238	749,200	.02	.05	.06	4.78	.09
	3 and less than 5.....	2,686	146,339	260,044	260,228	666,611	.01	.05	.05	4.54	.08
	5.....	430	30,727	49,576	60,838	141,141	.00	.01	.01	1.06	.02
	Over 5.....	640	52,087	90,707	158,750	301,544	.00	.02	.02	2.77	.04
	Total classified.....	14,673	485,324	1,145,245	1,021,501	2,652,070	.06	.17	.22	17.82	.33
	Not classified by capacity <sup>9</sup> .....	98	1,150	8,418	2,214	11,782	.00	.00	.00	.04	.00
	Not segregated <sup>13</sup> .....	13 2,098			36,971	36,971				.65	.00
	Undistributed fees <sup>7</sup> .....				46,501	46,501				.81	.01
	Total.....	14,771	486,474	1,153,663	1,107,187	2,747,324	.06	.17	.22	19.32	.34
All trucks and tractor trucks.....		3,229,315	70,774,547	126,561,669	2,221,088	199,557,304	13.12	24.18	24.67	38.75	24.59

<sup>1</sup> In the case of contract and common carriers of property, registration fees in excess of those based on the rate charged private carriers have been deducted and included with special fees.

<sup>2</sup> Includes \$500,807 in excess registration fees paid by contract and common carriers of property, \$2,459,783 in mileage, ton-mile, and passenger-mile taxes, \$1,323,413 in receipts taxes, and \$1,447,596 in other special fees, including franchise fees, privilege taxes, fees for certificates of convenience and necessity, etc.

<sup>3</sup> Includes taxicabs and other for-hire passenger cars in 20 States for which this item could not be segregated. Hearse and ambulances are, in general, included with passenger cars.

<sup>4</sup> Totals for 27 States and the District of Columbia. Includes livery cars, U-Drive-It cars, and other for-hire passenger cars. In the case of California taxicabs were reported with light delivery trucks.

<sup>5</sup> Totals for 16 States. In other States there were either no tax-paid school busses, or they were included with other registration classifications.

<sup>6</sup> Totals for 19 States and the District of Columbia. In other States contract and sight-seeing busses either were not reported or were included with other registration classifications, chiefly public-carrier busses.

<sup>7</sup> The term "undistributed fees" refers to payments which could not properly be assigned to any known number of vehicles and therefore could not be allocated among the given capacity groups. Fees reported as imposed on out-of-State vehicles are included in this classification.

<sup>8</sup> Includes contract carriers in 25 States and the District of Columbia and common carriers in 14 States and the District of Columbia, which did not report these classes separately.

<sup>9</sup> All unclassified were tractor trucks.

<sup>10</sup> Totals for 23 States (see footnotes 8 and 11). Includes common carriers in 3 States (Arkansas, Ohio, and West Virginia) which reported these 2 classes together.

<sup>11</sup> In three States (Montana, Oklahoma, and South Dakota) the numbers of contract-carrier trucks were given, but their registration fees were not segregated from those paid by private carriers. It was not possible to compute approximate registration fees for these trucks, as they were not classified by weight or capacity. The numbers, registration fees, and estimated gasoline taxes paid by these vehicles are included with trucks privately owned and operated.

<sup>12</sup> Totals for 30 States (see footnotes 8, 10, and 13). Massachusetts reported contract carriers but no common carriers.

<sup>13</sup> See footnote 11. The same statement applies to these vehicles, which were common carriers registered in South Dakota.



TABLE 11.—State taxes imposed on motor vehicles in 1932; national totals and percentages for vehicles of different types, classes of service and rated capacities—Continued

Type of vehicle and class of service	Rated capacity	Registered and tax-paid	Regular registration fees	Motor-fuel taxes	Special fees and taxes	All fees and taxes	Percentage of all vehicles	Percentage of all registration fees	Percentage of all motor-fuel taxes	Percentage of all special fees and taxes	Percentage of all fees and taxes
Trailers and semitrailers: Privately owned and operated. <sup>14</sup>	<i>Tons</i>	<i>Number</i>	<i>Dollars</i>	<i>Dollars</i>	<i>Dollars</i>	<i>Dollars</i>	<i>Percent</i>	<i>Percent</i>	<i>Percent</i>	<i>Percent</i>	<i>Percent</i>
	1½ and less	324,620	1,068,045			1,068,045	1.32	0.36			0.13
	Over 1½ and less than 3	24,080	310,014			310,014	.10	.11			.04
	3 and less than 5	20,556	701,677			701,677	.08	.24			.09
	5	5,368	311,903			311,903	.02	.11			.04
	Over 5	7,286	538,533			538,533	.03	.18			.06
	Total classified	381,910	2,930,172			2,930,172	1.55	1.00			.36
	Not classified by capacity	24,521	204,539			204,539	.10	.07			.03
	Total	406,431	3,134,711			3,134,711	1.65	1.07			.39
Contract carrier <sup>15</sup>	1½ and less	1,111	10,399		9,467	19,866	.01	.00		0.17	.00
	Over 1½ and less than 3	943	18,953		20,955	39,908	.00	.01		.36	.00
	3 and less than 5	1,847	81,085		65,444	146,529	.01	.03		1.14	.02
	5	485	28,113		22,817	50,930	.00	.01		.40	.01
	Over 5	622	40,457		13,252	53,709	.00	.01		.23	.01
	Total classified	5,008	179,007		131,935	310,942	.02	.06		2.30	.04
	Undistributed fees <sup>7</sup>				380	380				.01	.00
	Total	5,008	179,007		132,315	311,322	.02	.06		2.31	.04
Common carrier <sup>16</sup>	1½ and less	452	4,629		24,632	29,261	.00	.00		.43	.00
	Over 1½ and less than 3	682	15,731		36,154	51,885	.00	.01		.63	.01
	3 and less than 5	1,378	54,448		89,358	143,806	.01	.02		1.56	.02
	5	519	24,684		54,197	78,881	.00	.01		.94	.01
	Over 5	806	81,549		180,947	212,496	.01	.01		3.16	.02
	Total classified	3,837	131,041		385,288	516,329	.02	.05		6.72	.06
	Undistributed fees <sup>7</sup>				7,997	7,997				.14	.00
	Total	3,837	131,041		393,285	524,326	.02	.05		6.86	.06
All trailers and semitrailers.		415,276	3,444,759		525,600	3,970,359	1.69	1.18		9.17	.49
Undistributed freight-carrier fees <sup>7 17</sup>					339,280	339,280				5.92	.04
Undistributed freight- and passenger-carrier fees <sup>7 18</sup>					223,026	223,026				3.89	.03
All vehicles		24,530,405	292,361,481	512,424,858	5,731,579	810,517,918	99.64	99.89	99.88	100.00	99.88
Motorcycles		89,197	326,889	622,381	20	949,290	.36	.11	.12	.00	.12
All vehicles, including motorcycles		24,619,602	292,688,370	513,047,239	5,731,599	811,467,208	100.00	100.00	100.00	100.00	100.00
Miscellaneous fees and taxes <sup>19</sup>						27,363,770					
Grand total, all fees and taxes						838,830,978					

<sup>7</sup> The term "undistributed fees" refers to payments which could not properly be assigned to any known number of vehicles and therefore could not be allocated among the given capacity groups. Fees reported as imposed on out-of-State vehicles are included in this classification.

<sup>14</sup> Includes contract carriers in 24 States and the District of Columbia and common carriers in 17 States and the District of Columbia, which did not report these classes separately. Oklahoma had no registration of trailers in 1932; in Kentucky full trailers were not permitted, and semitrailers were included with trucks.

<sup>15</sup> Totals for 20 States (see footnote 14). Includes common carriers in 2 States (Arkansas and Ohio) which reported these two classes together. Vermont and Wyoming reported no contract carrier trailers.

<sup>16</sup> Totals for 24 States (see footnotes 14 and 15). Massachusetts, North Dakota, and Vermont reported no common-carrier trailers or semitrailers.

<sup>17</sup> Special fees applicable to both privately operated and for-hire carriers of property, or to both trucks and trailers, which could not be allocated by any reasonable methods of approximation.

<sup>18</sup> Special fees applicable to both passenger and freight vehicles, which could not be allocated by any reasonable methods of approximation.

<sup>19</sup> Includes operators' and chauffeurs' licenses, fees for registrations, transfers, and duplicates, certificates of title, temporary entry permits, etc.

of freight carriers by class of service, and a number of others omitted one or the other classification. In the case of Tennessee, carriers under the jurisdiction of the railroad and public utilities commission were given separately, but not in sufficient detail for use in the national totals. In those cases where contract and common carriers were grouped together, they were classed with contract carriers, the latter being the more inclusive classification.

Detailed analysis of the data given in table 11 is reserved for those sections of the report in which the various classes of vehicles are discussed separately. It is of interest, however, to examine certain significant relationships between the percentages of numbers registered and fees paid. Passenger cars, it will be observed, constituted 84.3 percent of the vehicles and contributed 72.5 percent of the total payments of \$811,467,208 which were directly charged against motor vehicles. If to the passenger cars are added taxicabs, all busses having a seating capacity of 7 or less, all trucks and trailers having a capacity of 1½ tons or less, and motorcycles, it is found that lightweight vehicles comprised 97.3 percent of all those registered and contributed 90.7

percent of the total payments, or \$736,277,686 out of the total of \$811,467,208.

Turning for contrast to heavy vehicles it is found that trucks of 3 tons capacity or more, which constituted 0.8 percent of the total vehicles, paid 3.75 percent of the fees. The highest bracket, trucks over 5 tons, comprising only 0.2 percent of the vehicles, contributed 1.1 percent of the fees.

Another group of heavy vehicles, contract- and public-carrier busses carrying more than 20 passengers, constituted 0.1 percent of the vehicles, and contributed 1.03 percent of the total payments.

These figures indicate, as would be expected, a wide differential in favor of the lighter vehicles. But still more significant is the fact, that, in spite of their relatively high fees, payments by heavy vehicles form a very small part of the total motor-vehicle revenues. If the proceeds from the taxation of such vehicles were doubled, or even trebled, the increase in total revenues would still be relatively small.

These facts lead to the conclusion that any substantial increase in the revenues derived from motor vehicles could only be effected by an increase in the fees



charged against passenger cars and light trucks. This is an eventuality not likely to occur in the near future.

Table 12 gives for each type of vehicle, class of service, and capacity group, the maximum, minimum, and average payments per vehicle of registration fees, gasoline taxes, and all fees and taxes, including special fees. The States in which the maximum and minimum payments were made, and those in which the payments were nearest the averages, are also tabulated.

As stated in footnote 1 of table 12 the District of Columbia is excluded from the enumeration of per-vehicle payments. Other omissions and modifications were necessary in order that the values tabulated should be truly significant. Certain of those States in which special fees were paid which could not be allocated to specific classes of vehicles (the so-called "undistributed fees") appeared as "minimum" States and "States nearest average" when the undistributed fees were not considered. It was obviously the better procedure to make these determinations among States for which all the payments were properly allocated. Cases where no fee was paid, as, for example, in Maryland, where no charge was made against common-carrier trailers, were ignored. In general, the effort was made to tabulate significant values rather than to adhere blindly to a literal interpretation of the table.

The method of assembling and tabulating the data imposes certain limitations on the significance of this table, and has produced results which at first glance appear inconsistent. Thus, in the case of trucks and tractor trucks privately owned and operated, California, Maryland, Missouri, and Massachusetts are listed as reporting minimum registration fee payments in the five capacity groups, while Nebraska shows the minimum average payment for all private trucks. The explanation is simple. California, with a basic registration rate of \$3, reported a very low average payment for light trucks; the payments on heavier trucks, however, ran as high as \$143. In Missouri and Massachusetts the rates on all trucks were relatively low; but the large number of heavy trucks in these States kept the average payment for all trucks well above that of Nebraska, in which 94.9 percent of all trucks were of 1½ tons capacity or less.

Similarly, in the same group, Vermont shows as the maximum State for trucks of 1½ tons and less and for all trucks; while South Dakota, Alabama, and Georgia are the maximum States for the four upper brackets. The influence of the relative numbers of trucks involved appears very plainly here, as only seven 5-ton trucks are represented in the average payment of \$328.57 in Alabama, and only one of more than 5 tons capacity in the Georgia average of \$375.

In the payment of motor-fuel taxes Florida appears as the maximum State in all classes and capacity groups except those in which Florida vehicles were not represented, i.e., school busses, public-carrier busses carrying seven passengers or less, and contract- and common-carrier trucks of more than 5 tons capacity. This uniformity is in part the result of the conven-

tionalized method of estimating gasoline tax payments. However, Florida stands second in the per-vehicle consumption of gasoline, with an average gallonage of 722, and the tax rate is 7 cents per gallon; whereas in Connecticut, in which the per-vehicle consumption is slightly higher, the rate is only 2 cents.

North Dakota with a very low average gallonage of 399, combined with a rate of 3 cents per gallon, appears as the minimum State in nearly all brackets.

As is well known, a considerable proportion of the gasoline taxed in Florida is consumed by tourist cars. If a correction had been made for this factor, the average payments credited to Florida vehicles would have been materially reduced. However, no data were available upon which to base an estimate of the gasoline consumed by out-of-State vehicles in Florida or in a number of other States in which this factor is important.

Other States in which the average payments of motor-fuel tax were found to be high were Arkansas, Georgia, North Carolina, and Tennessee. The latter has a gasoline tax rate of 7 cents per gallon; the others 6 cents. Of these States only North Carolina is generally recognized as an important tourist State.

The fact that Florida appears frequently as a maximum State under the heading "All fees and taxes" is not due solely to the gasoline-tax payments. Florida appears in several brackets as the maximum State for registration fees, and is near to the top in several others. As an example, payments by 5-ton trucks may be cited:

Privately owned and operated:	
Registration fees.....	\$106.38
Contract-carrier:	
Registration fees:	
Regular.....	142.00
Excess.....	121.46
Car-mile tax.....	19.34
Common-carrier:	
Registration fees:	
Regular.....	149.50
Excess.....	127.86
Car-mile tax.....	64.02

It is impossible to make general deductions from table 12, as the States which appear in the maximum, minimum, and average columns are widely scattered, except in the case of motor-fuel taxes. Perhaps the most striking characteristic of the tabulation is the wide range between maximum and minimum values, particularly in the fees paid by heavy vehicles. Thus, in the case of public-carrier busses seating over 20 passengers, the registration fees vary from \$15.52 to \$564.32; and the total payments range from \$183.59 to \$1,211.62.

For 5-ton trucks, privately owned and operated, the payments of registration fees varied from \$26.19 to \$328.57. In contract and common carriers the range was about the same. Because of the special fees imposed, the total payments by for-hire carriers were substantially greater than those of private carriers. In the case of trucks of more than 5 tons capacity, the ranges in total fees are shown in table 13.



Type of vehicle and class of service	Rated capacity	States involved	Regular registration fees						Motor-fuel taxes				All fees and taxes							
			Maximum per- vehicle payment		Minimum per- vehicle payment <sup>1</sup>		Average per- vehicle payment		Maximum per- vehicle payment		Minimum per- vehicle payment		Average per- vehicle payment		Maximum per- vehicle payment		Minimum per- vehicle payment <sup>1</sup>		Average per- vehicle payment	
			Amount	State	Amount	State	Amount	State near- est average	Amount	State	Amount	State	Amount	State near- est average	Amount	State	Amount	State	Amount	State near- est average
Passenger cars. Taxicabs.	Passengers	Nam- ber	\$21.45 58.61	Vt. W. Va.	\$2.94 5.13	Wash. Colo.	\$10.28 17.72	Pa. Ky.	\$43.65 155.90	Fla. do.	\$10.32 36.88	N. Dak. do.	\$18.07 60.64	W. Va. Colo.	\$59.90 200.52	Fla. do.	\$18.98 59.47	Calif. N. Dak.	\$28.35 79.89	N. Y. Md.
Busses: School.	7 or less. 8 to 20, inclusive. Over 20.	8 11 9	72.00 75.00 128.03	Vt. W. Va. Oreg.	2.00	Mass. <sup>2</sup>	10.63 24.85 62.77	Calif. Ga. Calif.	36.35 70.84 103.14	Ariz. Ga. do.	21.65 30.33 44.16	Pa. do. do.	22.14 35.96 48.77	Calif. Oreg. Del.	102.38 111.24 180.33	Vt. W. Va. Oreg.	31.72 37.36 82.60	Pa. Ill. Del.	32.77 60.81 111.54	Calif. Del. N. H.
All school.		16	74.14	W. Va.	2.00	do.	21.57	Ariz.	84.44	do.	23.05	Iowa <sup>2</sup>	39.17	Wash.	125.20	W. Va.	36.25	Mass. <sup>2</sup>	60.74	Ariz.
Contract, including sight-seeing.	7 or less. 8 to 20, inclusive. Over 20.	13 18 17	72.78 276.77 344.39	Fla. do. do.	7.03 13.47 21.39	Utah	11.86 37.88 88.16	Utah Wash. Ariz.	124.74 273.05 436.46	Fla. do. do.	29.51 64.59 103.23	N. Dak. do. do.	53.23 137.08 245.18	Utah Vt. Va.	241.25 397.19 825.54	Fla. do. do.	55.98 120.62 178.23	do. N. Dak. N. Dak.	67.51 183.29 352.82	Wash. Ariz. Do.
All contract.		20	269.25	Wis.	12.15	Mass.	47.49	do.	289.83	Ga.	36.70	do.	100.12	S. C.	489.16	do.	76.92	Mass.	152.85	Oreg.
Public carrier.	7 or less. 8 to 20, inclusive. Over 20.	38 47 46	64.29 252.25 564.32	Idaho Minn. do.	6.48 10.50 15.52	do.	25.84 57.39 99.20	Colo. N. C. Ill.	102.85 173.05 436.46	Tenn. Fla. do.	29.51 73.05 103.24	do. do. do.	52.50 123.13 170.26	Nev. Maine Mass.	212.75 584.79 1,211.62	Ky. Iowa do.	55.43 130.82 183.59	do. Ill. N. Dak.	104.77 234.50 329.98	Ariz. Do. N. H.
All public carrier.		49	517.59	do.	11.24	Mont.	83.90	S. Dak.	384.10	do.	63.85	Colo.	148.17	N. Mex.	931.72	do.	112.13	Mont.	295.03	La.
All busses.		49	517.59	do.	11.24	do.	69.09	N. C.	367.92	do.	30.81	Iowa	123.32	Utah	823.22	Wis.	99.93	Miss.	239.01	Maine.
Trucks and tractor trucks:																				
Privately owned and operated.	Tons																			
Over 1½ and less than 3.		49	37.42	Vt.	5.63	Calif.	15.36	N. Mex.	84.93	Fla.	20.09	N. Dak.	35.80	Wis.	110.25	Fla.	30.62	Mo.	51.16	S. Dak.
Over 1½ and less than 3.		49	98.24	S. Dak.	12.86	Md.	37.86	N. Dak.	114.79	do.	27.15	do.	44.91	Mass.	163.95	do.	44.97	do.	82.77	N. Y.
Over 1½ and less than 3.		49	148.31	do.	17.04	Mo.	66.94	La.	144.73	do.	34.24	do.	57.16	Ark.	222.50	Ark.	53.01	do.	124.11	Pa.
Over 1½ and less than 3.		49	328.57	Ala.	97.62	Ala.	97.62	N. Mex.	176.68	do.	41.79	do.	66.05	S. Dak.	437.67	Ala.	70.10	do.	163.67	W. Va.
Over 5.		40	375.00	Ga.	33.19	Mass.	115.11	Miss.	216.57	do.	53.83	Mo.	78.69	Mich.	550.74	Ga.	88.56	do.	193.81	Idaho.
All private.		49	50.68	Vt.	9.40	Nebr.	21.66	Okla.	87.24	do.	20.26	N. Dak.	38.49	Utah	114.38	Fla.	32.50	do.	60.15	Tex.
Over 1½ and less than 3.		23	41.29	Oreg.	8.79	Va.	18.89	Ga.	127.44	do.	30.15	do.	53.25	W. Va.	213.87	do.	42.18	do.	81.78	Utah.
Over 1½ and less than 3.		22	93.13	Fla.	15.22	do.	41.16													







TABLE 13.—*Ranges in total fees paid by trucks of over 5 tons capacity*

Class	Minimum	Maximum
Privately owned and operated.....	\$88. 56	\$550. 74
Contract carrier.....	162. 70	759. 49
Common carrier.....	276. 48	1, 030. 96

It has been brought out that certain high average fees were paid by a very small number of vehicles. Other examples of this trend may be mentioned. Thus, in the column, "All fees and taxes, maximum per-vehicle payment" of table 12, there is \$716.74 paid by 1 contract-carrier truck in Arkansas; \$759.49 paid by 1 contract-carrier truck in Kentucky; \$796.07 paid by 2 common-carrier trucks in Oklahoma; \$1,030.96 paid by 2 common-carrier trucks in Minnesota; and \$500 paid by 1 trailer in South Dakota.

In the case of public-carrier busses this trend is not so noticeable. Thus the high fees charged in Iowa and Minnesota against public-carrier busses seating more than 20 passengers were paid by 168 and 185 busses, respectively.

Turning to the national average payments, there is, in nearly all cases, a steady rise with the size of vehicle. Reversals of this trend (footnotes 3 and 4, table 12) occurred only in the case of for-hire carriers, which were not reported by all States. The dropping out of certain States which imposed high fees on 5-ton trucks and trailers, but reported none over 5 tons, caused the average in the latter bracket to be lower than that of the 5-ton group.

As a class public-carrier busses paid the highest average fees. The highest national average recorded for any individual group was that paid by common-carrier trucks of more than 5 tons capacity, \$471.16.

#### TOTAL VEHICLE-MILEAGE AND PAYMENTS PER MILE OF TRAVEL

Table 14 gives the results of a computation the purpose of which was to evaluate the payments of motor-vehicle taxes in terms of cost per mile of travel. Incidental to this computation was the determination, by approximate methods, of the total mileage traveled by the vehicles of each type, class of service, and capacity group registered and tax-paid in 1932. The data given in this table are estimates based on reasonable assumptions regarding annual travel and gasoline consumption. Considered in this light, they may be used to show the relative amount of traffic produced by each type, class, and size of vehicle, and the relative motor-vehicle tax burden on each of these groups, in cents per vehicle-mile. The cost figures include not only State taxes but Federal excise taxes and county, municipal, and personal-property taxes as well.

The computation was based on the assumptions regarding annual mileage which were used in estimating gasoline-tax payments in each State (pp. 19 and 20), as adjusted with reference to the total tax-paid gallonage reported by the States for the year 1932. The method is described in the following paragraphs.

*Total vehicle-miles traveled.*—The total number of vehicles of each type, class, and capacity group, as given in table 11, was multiplied by the assumed annual gallonage for that group (p. 20 and table 238). The sum total of these gallonages was found to be 14,216,795,511 gallons, as against 14,250,173,296, the total tax-earned gallonage for 1932 (table 77). It may be observed that this is an excellent check on the consistency of the

assumptions made regarding annual mileage and gasoline consumption, but not, of course, on the accuracy of the individual assumptions regarding each type, class, and capacity group.

The factor required to adjust the gallonage to the national total, 1.002348, was then applied to the assumed annual mileage for each group (p. 20 and table 238), and the product multiplied by the number of vehicles in each group. The adjusted annual mileages are given in column 3 of table 14 and the total vehicle-miles in column 4. This method of computation gives approximately 182 billion vehicle-miles as the total travel of tax-paid motor vehicles in 1932. Other methods of approximation might have been used, but this one has the advantage of being consistent with other computations in this report; and has the same degree of probability as the estimates of gasoline-tax payments by different types, classes, and sizes of vehicle.

Other significant values derived from this computation are:

Average miles per gallon, all motor vehicles.....	12. 8
Average miles per year, all motor vehicles.....	7, 526

In order to account for the mileage traveled by trailers and semitrailers and the corresponding fees, it was assumed that these vehicles made the same annual mileage as trucks, and vehicle-miles were computed accordingly. The travel by the tractor trucks which were reported separately in 23 States, was added to the truck totals in each capacity group. Since tractor-truck figures were computed on a basic assumption of 20,000 miles, the effect was to produce slight variations in the average mileage of trucks and tractor trucks among the several capacity groups. The values for average mileage for trucks without tractor trucks added are the same as those given for trailers and semitrailers.

With trailers included there is a total of approximately 186 billion vehicle-miles. Trailers and semitrailers, however, cannot be regarded as separate units of traffic; and the figure obtained by deducting their vehicle-mileage, 182,175,669,000, may be taken as the approximate total volume of traffic in 1932. The percentage distribution of this total is given in column 5. These percentages may be taken as indicative of the relative volumes of traffic contributed by different types and classes of vehicles.

On this basis passenger cars accounted for 80 percent of the total traffic in 1932, busses 0.6 percent, and trucks and tractor trucks 18 percent. Comparison of the figures given for contract- and common-carrier trucks is not valid, as only 23 States are represented in the contract-carrier figures and 30 States in the common-carrier figures.

*Average payments per vehicle-mile.*—The total payments of State taxes by each type, class, and capacity group, as given in table 11, were divided by the corresponding vehicle-miles, to obtain the payments, in cents per vehicle-mile of all "distributed" State fees and taxes. These are given in column 6 of table 14. The next step involved the allocation among the several groups of the Federal excise taxes on gasoline and oil, as estimated to have been paid by motor vehicles in 1932. The amount of such payments \$76,247,000 (table 70, p. 86) was allocated in proportion to the computed total gallonages for each type, class, and capacity group, and in turn divided by the corresponding vehicle-miles. The results, expressed in cents per



TABLE 14.—Estimated vehicle-miles traveled and payments of motor-vehicle taxes in 1932, expressed in cents per vehicle-mile, by vehicles of different types, classes of service, and rated capacities

Type of vehicle and class of service	Rated capacity	Average annual mileage per vehicle <sup>1</sup>	Total travel in 1932		Average payments per mile of travel		
			Amount <sup>2</sup>	Percentage distribution <sup>3</sup>	State fees and taxes <sup>4</sup>	Federal excise taxes on gasoline and oil <sup>5</sup>	All fees and taxes <sup>6</sup>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	<i>Passengers</i>	<i>Miles</i>	<i>Thousands of vehicle-miles</i>	<i>Percent</i>	<i>Cents</i>	<i>Cents</i>	<i>Cents</i>
Passenger cars.....		7, 016	145, 655, 144	79.95	0.40	0.04	0.50
Taxicabs.....		25, 059	1, 935, 083	1.06	.32	.04	.42
Busses:							
School.....	7 or less.....	10, 023	14, 975	.01	.33	.04	.43
	8 to 20, inclusive.....	10, 023	11, 136	.01	.61	.05	.72
	Over 20.....	10, 023	17, 631	.01	1.11	.08	1.25
	Unclassified <sup>7</sup> .....	10, 023	54, 618	.03	.52	.05	.63
	Total or average.....	10, 023	98, 360	.06	.61	.06	.73
Contract, including sight-seeing.....	7 or less.....	20, 047	37, 328	.02	.34	.04	.44
	8 to 20, inclusive.....	25, 059	11, 953	.00	.73	.07	.86
	Over 20.....	25, 059	12, 279	.01	1.41	.11	1.58
	Unclassified <sup>7</sup> .....	25, 059	12, 153	.01	.99	.07	1.12
	Total or average.....	22, 243	73, 713	.04	.69	.06	.81
Public carrier.....	7 or less.....	20, 047	72, 770	.04	.52	.04	.62
	8 to 20, inclusive.....	25, 059	179, 821	.10	.94	.07	1.07
	Over 20.....	25, 059	623, 285	.34	1.32	.11	1.49
	Unclassified <sup>7</sup> .....	25, 059	16, 188	.01	1.44	.07	1.57
	Total or average.....	24, 558	892, 064	.49	1.20	.09	1.35
All busses.....		21, 519	1, 064, 137	.59	1.11	.09	1.26
Trucks and tractor trucks:	<i>Tons</i>						
Privately owned and operated.....	1½ and less.....	10, 030	26, 377, 924	14.48	.51	.05	.62
	Over 1½ and less than 3.....	10, 054	3, 242, 395	1.78	.82	.07	.95
	3 and less than 5.....	10, 114	1, 198, 026	.66	1.23	.09	1.38
	5.....	10, 131	276, 729	.15	1.62	.11	1.79
	Over 5.....	10, 160	427, 882	.23	1.91	.13	2.10
	Unclassified <sup>7</sup> .....	20, 047	87, 906	.05	.67	.07	.80
	Total or average.....	10, 052	31, 610, 862	17.35	.60	.06	.72
Contract carrier.....	1½ and less.....	15, 084	683, 386	.38	.54	.05	.65
	Over 1½ and less than 3.....	15, 142	221, 263	.12	.85	.07	.98
	3 and less than 5.....	15, 166	118, 207	.06	1.22	.09	1.37
	5.....	15, 235	12, 188	.01	1.62	.11	1.79
	Over 5.....	15, 167	19, 762	.01	1.67	.13	1.86
	Unclassified <sup>7</sup> .....	20, 042	481	.00	.70	.07	.83
	Total or average.....	15, 110	1, 055, 287	.58	.72	.06	.84
Common carrier.....	1½ and less.....	15, 343	103, 641	.06	.77	.05	.88
	Over 1½ and less than 3.....	15, 559	64, 756	.04	1.16	.07	1.29
	3 and less than 5.....	15, 711	42, 199	.02	1.58	.09	1.73
	5.....	15, 700	6, 751	.00	2.09	.11	2.26
	Over 5.....	15, 623	9, 999	.01	3.02	.13	3.21
	Unclassified <sup>7</sup> .....	20, 051	1, 965	.00	.60	.07	.73
	Total or average.....	15, 524	229, 311	.13	1.20	.07	1.33
All trucks and tractor trucks.....		10, 187	32, 895, 460	18.06	.61	.06	.73
Trailers and semitrailers:							
Privately owned and operated.....	1½ and less.....	10, 023	3, 253, 666	.....	.03	.....	.09
	Over 1½ and less than 3.....	10, 023	241, 354	.....	.13	.....	.19
	3 and less than 5.....	10, 023	206, 033	.....	.34	.....	.40
	5.....	10, 023	53, 803	.....	.58	.....	.64
	Over 5.....	10, 023	73, 028	.....	.74	.....	.80
	Unclassified <sup>7</sup> .....	10, 023	245, 774	.....	.08	.....	.14
	Total or average.....	10, 023	4, 073, 658	.....	.08	.....	.14
Contract carrier.....	1½ and less.....	15, 035	16, 704	.....	.12	.....	.18
	Over 1½ and less than 3.....	15, 035	14, 178	.....	.28	.....	.34
	3 and less than 5.....	15, 035	27, 770	.....	.53	.....	.59
	5.....	15, 035	7, 292	.....	.70	.....	.76
	Over 5.....	15, 035	9, 352	.....	.51	.....	.63
	Total or average.....	15, 035	75, 296	.....	.47	.....	.47
Common carrier.....	1½ and less.....	15, 035	6, 796	.....	.43	.....	.49
	Over 1½ and less than 3.....	15, 035	10, 254	.....	.51	.....	.57
	3 and less than 5.....	15, 035	20, 718	.....	.69	.....	.75
	5.....	15, 035	7, 803	.....	1.01	.....	1.07
	Over 5.....	15, 035	12, 118	.....	1.75	.....	1.81
	Total or average.....	15, 035	57, 689	.....	.91	.....	.97
All trailers and semitrailers.....		10, 130	4, 206, 643	.....	.09	.....	.15
Motoreycles.....		7, 016	625, 845	.34	.15	.02	.23
All vehicles.....			186, 382, 312	100.00	.44	.04	.54

<sup>1</sup> Based on annual mileages assumed as basis of estimating gasoline consumption by each type, class, and size of vehicle, as adjusted with reference to total tax-paid gallonage reported for 1932.

<sup>2</sup> Obtained by multiplying each item in column 3 by the corresponding number of vehicles registered and tax-paid in 1932, as given in table 11.

<sup>3</sup> Percentages based on total travel by motor vehicles (trailers omitted), 182,175,669,000 vehicle-miles.

<sup>4</sup> Based on total payments of all State fees and taxes (table 11) which were directly assignable to the different types, classes, and sizes of vehicles. This total was \$810,904,902.

<sup>5</sup> Payments by motor vehicles of Federal excise taxes on gasoline and oil in 1932, \$76,247,000, allocated in proportion to computed gallons consumed by each type, class, and capacity group. See tables 70 and 243.

<sup>6</sup> Based on grand total of motor-vehicle taxes in 1932, \$1,001,150,000; items not assignable to separate types, classes, and capacity groups, including "undistributed" and miscellaneous State fees and taxes, Federal excise taxes on motor vehicles, tires and accessories, public bridge and ferry tolls, and county, municipal, and personal-property taxes, and totaling \$113,998,000, distributed uniformly among all vehicles.

<sup>7</sup> Vehicles not classified by capacity (p. 22).



vehicle-mile, are given in column 7. All other fees and taxes paid by the motor vehicle in 1932 were allocated uniformly among all vehicles. This remainder includes the following items:

Undistributed State fees-----	\$562, 000
Miscellaneous State fees and taxes-----	27, 364, 000
Other Federal excise taxes-----	16, 131, 000
County fees and taxes-----	1, 703, 000
Municipal fees and taxes-----	14, 158, 000
Personal-property taxes-----	35, 880, 000
Public bridge and ferry tolls-----	18, 200, 000
Total-----	113, 998, 000

The sum of these items, when converted into payments per vehicle-mile, amounts to only 0.06 cent. It is included, however, in each item of column 8 of table 14, which gives the total payments of all fees and taxes in cents per mile of travel.

In the interpretation of this table, and particularly in making comparisons, it should be remembered that

payments expressed in terms of cost per mile are very different from the same payments expressed in cost per vehicle. This fact is best illustrated by comparing passenger cars with taxicabs. Although the average payments by taxicabs were much greater than those of passenger cars, their payments in cents per vehicle-mile are less, because of the much greater average mileage. Gasoline-tax payments per mile would be the same in both cases, since both passenger cars and taxicabs were assumed to travel 14 miles to the gallon. Other payments, however, being divisible by an average mileage of 25,059, as against 7,016 for passenger cars, bring the average down, even though the per-vehicle payments were much greater.

The average for all vehicles is slightly more than one-half cent per vehicle-mile, and that for passenger cars is exactly one-half cent. Common-carrier trucks show the highest costs per mile, the rate for those of over 5 tons capacity being more than 3 cents.

## DISCUSSION OF GENERAL RELATIONS SHOWN BY SURVEY

The chief value of the data regarding State taxes obtained as a result of this survey lies in the fact that payments by motor vehicles are separated by classes and sizes of vehicles. Each of the major classes is discussed in detail on subsequent pages. Apart from the analysis by classes it is difficult to draw any conclusions of a general nature, because of the wide variation among the States in the methods of taxation and the fees charged. However, it is possible, by setting side by side significant quantities or indexes, to show certain trends, and to bring out differences between the States, particularly along regional lines, which are not ordinarily observed.

Tables 15 and 16 are based on data obtained in this survey, combined with other available material. They consist of a series of derived values or indexes relating to the following subjects: (1) The general development and wealth of the States; (2) motor-vehicle registration and taxation; (3) the taxation and consumption of gasoline; (4) highway mileage and expenditures; and (5) an index of relative traffic intensity.

The device has been adopted of indicating the order or rank of each State with respect to the magnitude of each index. This rank has no particular significance except as it aids the reader in determining comparative relations and trends among the various indexes. In most cases the rank is given in order of decreasing magnitude, but occasionally in reverse order, according to the significance of the index.

As a further aid to analysis the States have been arranged in regional groups. Where feasible, values of the indexes for each region have been computed and ranks given.

In preparing these indexes, the census of 1930 was used as the base in all computations involving population, such as per-capita figures, "persons per vehicle", etc. The assessed value of taxable property (table 15, column 4) was obtained from the Statistical Abstract of the United States, 1931, table 214, page 222, assessed valuation of property subject to general property tax, 1929. Personal income tax receipts (column 6) were obtained from the World Almanac and Book of Facts for 1934 (14, p. 296).

All indexes relating to motor-vehicle registration and taxation were based on the results of this survey. Those having to do with motor-fuel taxation and con-

sumption were based on table 77. Those indexes based on State highway mileage and expenditures were computed from tables 78 and 80. The indexes dealing with all rural roads (State and local) are based on estimates reported to the Bureau by the States.

Three quantities have been selected as rough indicators of the relative development of the several States—density of population, the assessed value, per capita, of taxable property, and the personal-income-tax receipts from each State, also reduced to a per-capita basis. Examination of the two latter indexes, reveals the fact that they both have inherent defects as criteria of relative wealth. The basis of assessing the value of property varies widely even within a single State. Furthermore, when valuations are expressed on a per-capita basis, the tendency is for States of low population, such as Nevada and South Dakota, to rank high in comparison with States of large population and great industrial development, such as New York and Pennsylvania.

The index based on income-tax receipts is to a certain extent subject to this same defect, as is shown by the fact that Nevada ranks as eleventh in this column, and Delaware first. The fact that income taxes are paid by only a small percentage of the population further impairs the value of this index.

If, however, without leaning too heavily on any one, these three indexes are used to gain a general idea of how the States, or groups of States, arrange themselves in matters of wealth and general development, certain significant relations are found.

The northeastern section of the country, including New England, the Middle Atlantic group, and the East North Central States, stands out in all three indexes, as would be expected, since this section contains the great industrial and commercial centers. Maine, New Hampshire, and Vermont are low in population density and low to medium in wealth indexes. Delaware, curiously, is first in personal-income-tax receipts and twenty-seventh in taxable wealth.

The Pacific States, with a very low density of population, rank third in income-tax receipts, and fifth in taxable property.

In the West North Central group, primarily a great agricultural area with low to medium population density some peculiar relations appear. Thus South Dakota,



TABLE 15.—Comparison of States with respect to density of population, wealth, motor-vehicle registrations, taxation, and usage, and related indexes

Division and State	General indexes						Motor-vehicle registrations		Motor-vehicle tax payments						Taxation and consumption of motor fuel			
	Density of population <sup>1</sup>		Assessed value of taxable property <sup>2</sup>		Personal income-tax receipts <sup>3</sup>		Persons per vehicle	Rank of State <sup>4</sup>	Registration fees		Motor-fuel taxes		All fees and taxes		Tax rate in cents per gallon	Rank of State	Gallons per vehicle	Rank of State
	Persons per square mile	Rank of State	Value per capita	Rank of State	Receipts per capita	Rank of State			Average per vehicle	Rank of State	Average per vehicle	Rank of State	Average per vehicle	Rank of State				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
New England.....	131.8	(2)	\$1,600	(3)	\$4.69	(2)	5.02	(5)	\$11.04	(7)	\$19.65	(6)	\$33.81	(5)			678	(1)
Maine.....	26.7	34	933	32	2.12	17	4.52	21	13.69	20	24.50	18	40.17	15	4	4	610	14
New Hampshire.....	51.5	23	1,446	20	1.79	20	4.33	17	16.09	9	24.87	15	43.44	13	4	4	622	12
Vermont.....	39.4	28	909	34	1.34	24	4.58	22	24.55	1	24.05	19	51.83	6	4	4	601	18
Massachusetts.....	528.6	4	1,676	12	5.08	8	5.29	33	4.79	46	20.58	33	28.10	42	3	3	686	6
Rhode Island.....	644.3	2	2,028	6	5.20	7	5.12	31	13.19	25	13.81	45	29.95	38	2	1	691	4
Connecticut.....	333.4	5	1,744	11	6.28	4	4.95	26	19.24	4	14.48	44	38.56	19	2	1	724	1
Middle Atlantic.....	255.6	(1)	1,698	(1)	7.83	(1)	5.34	(6)	13.92	(2)	18.75	(8)	35.52	(4)			633	(2)
New York.....	264.2	6	2,012	7	11.37	2	5.53	35	16.18	8	18.78	37	36.71	23	2.9	2	657	7
New Jersey.....	537.8	3	1,653	13	5.26	6	4.68	23	13.41	24	19.32	34	36.95	22	3	3	644	8
Pennsylvania.....	214.8	7	1,414	21	4.41	12	5.72	36	13.46	22	18.08	40	35.14	28	3	3	603	17
Delaware.....	121.3	11	1,154	27	14.77	1	4.48	19	16.39	7	20.74	32	39.18	18	3	3	691	4
Maryland.....	164.1	8	1,648	14	6.15	5	5.02	29	7.91	41	23.17	22	33.03	31	4	4	579	23
District of Columbia.....	7,852.7	1			7.76	3	3.00	3	1.04	49	12.60	47	16.60	49	2	1	630	10
South Atlantic.....	52.3	(5)	728	(7)	.83	(8)	7.63	(8)	15.30	(1)	35.94	(1)	51.81	(1)			624	(3)
Virginia.....	60.2	18	967	30	.82	31	6.36	38	15.57	12	28.57	11	45.07	11	5	5	571	25
West Virginia.....	72.0	14	1,201	25	.71	36	7.59	39	15.48	13	21.85	26	39.35	16	4	4	546	30
North Carolina.....	65.0	16	937	31	.77	35	8.22	40	15.96	11	36.83	5	52.71	5	6	8	614	13
South Carolina.....	57.0	19	245	48	.19	43	9.73	44	12.70	28	35.20	7	48.42	9	6	8	587	20
Georgia.....	49.5	24	451	44	.59	38	9.94	45	12.98	27	41.36	2	54.46	4	6	8	689	5
Florida.....	26.8	33	447	45	2.37	15	4.99	28	17.87	5	50.58	1	68.39	1	7	9	722	2
East North Central.....	103.0	(3)	1,688	(2)	3.18	(4)	4.30	(4)	11.68	(6)	20.11	(5)	31.83	(7)			574	(7)
Ohio.....	163.1	9	2,058	5	2.81	14	4.05	14	11.02	34	21.48	28	32.23	33	4	4	537	32
Indiana.....	89.8	12	1,595	15	1.25	25	3.93	11	7.07	43	20.93	30	27.82	43	4	4	523	34
Illinois.....	136.2	10	1,136	28	4.83	10	5.08	30	10.85	35	19.24	35	30.35	36	3	3	641	9
Michigan.....	84.2	13	1,783	10	3.35	13	3.98	12	15.34	14	17.93	41	33.28	30	3	3	598	19
Wisconsin.....	53.2	20	2,232	4	1.61	22	4.20	16	14.05	19	21.41	29	36.24	25	4	4	535	33
West North Central.....	26.0	(7)	1,377	(4)	1.37	(5)	3.98	(2)	12.83	(4)	14.60	(9)	27.67	(8)			505	(9)
Minnesota.....	31.7	32	920	33	1.70	21	3.63	8	14.14	17	14.61	43	28.43	41	3	3	487	39
Iowa.....	44.5	26	604	42	.90	29	3.59	6	16.04	10	13.10	46	30.02	37	3	3	437	43
Missouri.....	52.8	21	1,289	23	2.36	16	4.98	27	12.49	29	12.45	48	25.44	46	2	1	622	12
North Dakota.....	9.7	40	1,456	19	.17	44	4.44	18	11.48	31	11.96	49	23.84	47	3	3	399	44
South Dakota.....	9.0	41	2,533	1	.25	41	4.05	14	14.13	18	18.26	38	31.82	34	4	4	456	42
Nebraska.....	17.9	38	2,389	2	.88	30	3.54	5	8.44	40	20.79	31	28.62	40	4	4	520	35
Kansas.....	23.0	36	1,987	8	.81	32	3.70	10	10.51	36	14.68	42	25.65	45	3	3	489	38
East South Central.....	55.1	(4)	715	(8)	.57	(9)	10.07	(9)	13.62	(3)	33.98	(2)	43.38	(2)			588	(4)
Kentucky.....	65.1	15	1,231	24	.80	33	8.95	46	14.30	16	28.08	13	43.34	14	5	5	562	28
Tennessee.....	62.8	17	702	41	.79	34	8.63	47	13.12	26	40.64	3	55.83	3	7	9	581	21
Alabama.....	51.6	22	469	43	.48	40	11.48	46	13.45	23	30.92	9	44.00	12	5.1	6	603	17
Mississippi.....	43.4	27	386	46	.13	46	12.85	47	13.54	21	36.72	6	49.80	8	5.8	7	629	11
West South Central.....	28.3	(6)	688	(9)	1.04	(7)	5.97	(7)	11.89	(5)	25.18	(3)	36.98	(3)			587	(5)
Arkansas.....	35.3	30	326	47	.15	45	13.27	48	19.65	3	37.82	4	57.35	2	6	8	630	10
Louisiana.....	46.3	25	836	35	.70	37	8.54	41	16.40	6	34.65	8	50.38	7	5	5	693	3
Oklahoma.....	34.5	31	747	38	1.12	27	5.75	37	11.22	32	23.20	21	35.25	27	4	4	580	22
Texas.....	22.2	37	724	40	1.41	23	4.71	24	10.35	38	22.54	24	32.60	32	4	4	563	27
Mountain.....	4.3	(9)	1,312	(6)	1.12	(6)	4.28	(3)	8.88	(8)	23.34	(4)	32.80	(6)			524	(8)
Montana.....	3.7	45	796	37	.71	36	4.91	25	11.12	33	24.59	17	36.12	28	5	5	492	37
Idaho.....	5.3	43	1,094	29	.22	42	4.18	15	14.84	15	23.64	20	36.65	24	5	5	473	41
Wyoming.....	2.3	47	1,986	9	.51	39	4.00	13	11.86	30	25.18	14	37.73	20	4	4	629	11
Colorado.....	10.0	39	1,522	17	1.99	18	3.60	7	5.95	45	19.06	36	26.37	44	4	4	476	40
New Mexico.....	3.5	46	737	39	.48	40	5.45	34	10.44	37	28.44	12	39.23	17	5	5	569	26
Arizona.....	3.8	44	1,573	16	1.14	26	4.49	20	6.08	44	30.45	10	37.09	21	5	5	609	15
Utah.....	6.2	42	1,380	22	.70	37	5.19	32	7.89	42	22.25	25	30.93	35	4	4	556	29
Nevada.....	.8	48	2,383	3	4.80	11	2.84	2	10.21	39	23.11	23	34.87	29	4	4	578	24
Pacific.....	25.8	(8)	1,333	(5)	3.83	(3)	2.97	(1)	5.89	(9)	19.61	(7)	25.95	(9)			582	(6)
Washington.....	23.4	35	797	36	1.85	19	3.46	4	4.56	47	24.71	16	29.41	39	5	5	494	36
Oregon.....	10.0	39	1,177	26	.95	28	3.64	9	22.85	2	21.49	27	46.22	10	4	4	538	31
California.....	36.5	29	1,507	18	4.85	9	2.77	1	4.02	48	18.22	39	22.59	48	3	3	607	16
All States.....	41.3		1,338		3.47		4.99		11.89		21.20		34.09				589	

<sup>1</sup> Census of 1930 (21).<sup>2</sup> Statistical abstract of the United States, 1931 (22, p. 222).<sup>3</sup> World Almanac and Book of Facts for 1934 (14, p. 296).<sup>4</sup> Ranked in ascending order of magnitude; all other indexes ranked in descending order.



Nebraska, and Kansas have the following rankings: In density of population, 41, 38, 36; in taxable wealth, 1, 2, 8; in income-tax receipts, 41, 30, 32. The deficiencies of the second index appear very plainly here.

The Mountain States rank ninth in population and sixth in indexes of wealth.

In the Southern States there is a medium density of population combined with an almost uniformly low ranking in the indexes of wealth in all three regional groups. Florida, ranking fifteenth in income-tax receipts, is an exception; and Oklahoma and Texas have medium ratings in this index.

It would be unwise to lay great emphasis on these relative ranks, and it is unnecessary to discuss them further. They have been introduced to serve as reference points in the examination of the data relative to motor vehicles and to highways, which occupy the remainder of table 15 and table 16.

#### PERSONS PER VEHICLE

The relation of motor-vehicle registrations to total population might be regarded as a reasonable index of industrial, commercial, and social development. However, the fact is that in great centers of population the proportion of persons who own motor cars is generally lower than in less populous sections. This fact is brought out very forcibly by the data in column 9 of table 15. New York and Pennsylvania, ranging sixth and seventh in density of population, are found to be thirty-fifth and thirty-sixth, respectively, in the number of persons per vehicle. The Middle Atlantic group, first in the indexes of development, is found in sixth place in column 9. The West North Central, Pacific, and Mountain, ranking 7, 8, and 9, in density of population, rank 2, 1, and 3, respectively, in persons per vehicle.

It is very likely also that custom and other intangible factors play a large part in determining the intensity of distribution of motor vehicles. The primacy of California in persons per vehicle may perhaps be attributed in part to the fact that the period of its very rapid development coincided with a similar period of phenomenal increase in the production and use of automobiles. New England, which developed very early, and which has long been served by an intricate network of railways, has not made so intensive a use of the motor vehicle.

The motor vehicle is an indispensable arm of modern farming, and the intensity of motor-vehicle ownership is relatively great in those States which are highly developed agriculturally. The East North Central States rank third in density of population, but are also conspicuous as farming States; and they are fourth in persons per vehicle. The West North Central group, the heart of the grain belt, ranks second in this index.

The Southern States are, of course, predominantly agricultural. The nature of their development, however, has not led to a high intensity of motor-vehicle ownership. The influence of a low per capita wealth, obscured by other factors in the geographical sections previously discussed, is probably dominant in putting this section at the bottom of the list in persons per vehicle.

#### AVERAGE PER-VEHICLE PAYMENTS

The indexes relative to motor-vehicle taxes are not as fruitful as might be desired. For example, it will be found that no clear trend is shown by the list of average registration fees. Since these are averages for all vehicles, they are heavily weighted by the passenger-car payments. The Middle Atlantic group, in spite of the fact that average fees in Maryland and the District of Columbia are low, ranks second, or next to the highest in average registration fees. In New England three of the States are high, but very low average payments in Massachusetts bring the rating of this region down to seventh place. In the South the average payments were relatively high, as was also the case in the West North Central States. The Pacific and Mountain States, as a group, paid the lowest fees, although those in Oregon were exceeded only in the case of Vermont.

When gasoline taxes and other payments are added to obtain the average per vehicle of all fees and taxes, the relative ratings are noticeably changed. High gasoline-tax rates in the South bring the payments in the three Southern groups to the top of the list. The Pacific Coast States retain their low position; and the West North Central States, in which the gasoline-tax payments were very low, rank eighth in total payments. Similarly, low gasoline taxes bring the Middle Atlantic group from second to fourth place.

There is some traceable relation here between per-capita wealth and the average payments extracted from motor-vehicle users. The wealthy industrial States of the New England, Middle Atlantic, and East North Central groups show low to medium average payments. The Southern States, ranking low in per-capita wealth, exact the highest fees from motor vehicles. The West North Central, Mountain, and Pacific States, ranking medium to high in wealth, show the lowest average payments.

The comparison between persons per vehicle and average payments per vehicle is more striking. With "persons per vehicle" ranked in ascending order of magnitude, the Pacific States rank 1 in persons per vehicle and 9 in average fees; the West North Central States rank 2 and 8, respectively; and the Mountain States 3 and 6. At the other end of the scale the South Atlantic States rank 8 in persons per vehicle and 1 in average payments; the East South Central States 9 and 2; and the West South Central 7 and 3. The remaining groups have middle ranks in both indexes. It is evident that the greater the intensity of motor-vehicle ownership the less are the average payments required of motor-vehicle owners.

These apparent relations are not unnatural. A State which is low in taxable wealth and incomes may well be expected to derive what funds it can from the motor vehicle, which has proved to be a constant and prolific source of revenue. If motor vehicles are relatively few in number they must be taxed more heavily to provide the funds required to finance the development of highways. It is also probable that the more widely motor-vehicle ownership is diffused throughout the population, the less likely will voters be to approve increases in registration fees or gasoline taxes.



The extent to which a counter effect—that is, a tendency for high taxation to discourage the spread of motor-vehicle ownership—is active cannot be discerned in the data at hand. That any increase in the expense of maintaining a car will tend to narrow the market cannot be denied. It would appear, however, that more tangible influences, such as wealth, density of population, and, in particular, the requirements of the highway program, are chiefly effective in producing the relations observed.

#### TAXATION AND CONSUMPTION OF MOTOR FUEL

In column 16 of table 15 are given the gasoline-tax rates in cents per gallon for all the States. The rates vary from 2 to 7 cents. In three States, New York, Alabama, and Mississippi, the rate was changed during the year. Column 18 gives the average per-vehicle consumption of gasoline, computed by dividing the total tax-earned gallonage (table 77) by the total number of vehicles registered and tax-paid in the State in 1932.

There are certain known sources of error in the average consumption of gasoline computed in this manner. It is naturally affected by the relative volume of purchases of gasoline by out-of-State vehicles in the various States. There are a number of States, such as Florida, Maine, and New Hampshire, in which there is an unusually large amount of tourist traffic. In other States, of which Connecticut and New Jersey are examples, there is a considerable percentage of through traffic or traffic proceeding from metropolitan centers outside the State lines. It will be found that the States which can be definitely identified as having large amounts of out-of-State traffic rank high in gasoline consumption.

There is also the matter of refunds, which are allowed in most States for gasoline used for purposes other than propelling motor vehicles on the public highways. Most common are the exemptions of gasoline used for agricultural and industrial purposes and that used by publicly owned vehicles. The amounts of the refunds reported in 1932 are given in the third column of table 77. There is considerable lack of uniformity both in the laws regarding exemptions and refunds and in the method of reporting. The following States provided no exemptions and no refunds with the exception of gasoline shipped in interstate commerce and that sold to the United States Government: Alabama, Florida, Georgia, Kentucky, Pennsylvania, Tennessee, Utah, Vermont, and Wyoming. In other States the refunds were small in amount; and in others, of which Oklahoma is an example, the "gross tax assessed" excludes all or part of the exemptions.

In certain States, particularly in the West North Central group, where the use of agricultural machinery is extensive, the refunds were very large. In North Dakota \$1,006,330, or 35.4 percent of the gross tax assessed, was paid back in refunds. In South Dakota the percentage was 29.0, in Kansas 27.3, in Iowa 16.1, and in Minnesota 11.9. The fact that the West North Central States rank ninth among the regional groups in gasoline consumption is no doubt due in part to these large exemptions.

In the Mountain States also, which ranked eighth in gallons per vehicle, there were considerable amounts turned back in refunds. Montana refunded 21.4 percent of the gross tax assessed, Arizona 16.7 percent, Nevada 16.2, Colorado 10.8, and Idaho 10.3.

In the other geographical divisions the amounts refunded were in most cases relatively small. In New Jersey, however, 20.7 percent of the gross tax was refunded.

Since in a number of States the refunds formed a large proportion of the gross taxes assessed, the question arises whether or not the refund and exemption provisions of State laws are abused. This subject is discussed with reference to Colorado in an article by Prof. Martin F. Gaudian, who comments as follows (9, pp. 215-216):

There has been a considerable movement to do away with the refunds. The contention of the agitators is that the refund provision has been so much abused that it would be wise to abolish all refunds. Possibly the privilege has been abused in this State. Abolishment would greatly simplify the problem of administration; some degree of justice must be sacrificed to secure a greater amount of fairness to everyone. Also, the point must not be overlooked that the farmers would benefit from the expenditures of the gasoline-tax funds for roads. If the refunds are not abolished, then the law and the administration of the refunds should be strengthened in order to reduce the rapidity of their growth.

Regardless of the extent to which gasoline taxes may be evaded by the lax administration of refund provisions, the fact that exemptions and refunds are allowed on different bases in different States, and none at all in other States, impairs to a certain extent the significance of the data on average gallonage per vehicle. This fact, as well as the relatively large consumption by out-of-State vehicles in some States, should be borne in mind when comparisons are made.

It would be expected that a high gasoline-tax rate would have an adverse effect on the average rate of consumption. It is difficult, however, to find any clear evidence of such a tendency. The South Atlantic, East South Central, and West South Central groups, in which the rates are rather generally high, rank third, fourth, and fifth, respectively, in gallons per vehicle.

In this connection it should be remembered that during the period when gasoline taxes were being increased, the price of gasoline was declining, and, in general, declining so rapidly as to more than counterbalance the effect of increased taxation. In 1929, the first year during which there were gasoline taxes in all States, the weighted average gasoline-tax rate was 3.22 cents per gallon, and the average consumption was 503 gallons per vehicle. In 1932, when the average rate was 3.60 cents plus a 1-cent Federal tax during the latter half of the year, the average consumption was 589 gallons per vehicle. In Tennessee, which had a rate of 2 cents per gallon in 1924 and 7 cents in 1932, the average consumption steadily increased from 443 gallons per vehicle in 1924 to 590 gallons per vehicle in 1931 and 581 in 1932. Similar increases were recorded during these years in all States. A part of this increase in taxed gallonage may be ascribed to more efficient enforcement of the gasoline-tax laws and perhaps to changes in automobile design; but the fact remains that increases in the tax rate have not been associated with decreases in the per-vehicle consumption of gasoline.

In 1931 and 1932 there were considerable reductions in the number of registered vehicles, particularly among the Southern States, including several, such as Alabama, Arkansas, Mississippi, North Carolina, South Carolina, and Tennessee, in which the gasoline-tax rate is high. In view of the fact that gasoline prices were generally low during this period, it is more reasonable to attribute these reductions to general economic conditions, rather than to the high gasoline taxes alone.



In the rates of consumption shown by adjacent States there is some evidence that the higher gasoline-tax rates are associated with lower average gallonage. This would appear to be the case in New England, where Massachusetts, Rhode Island, and Connecticut, with 2- and 3-cent rates, rank higher than the northern group, in all of which the rate is 4 cents a gallon. It is more probable that the heavy industrial and commercial traffic in the region between Boston and New York is the determining factor, with climatic conditions also entering.

In the Middle Atlantic group Maryland, with a 4-cent rate, ranks lower than the other States in the region, which have rates of 2 and 3 cents. In the East North Central group the States with a rate of 4 cents rank lower than those in which the rate is 3 cents. Other examples occur, such as that of Missouri, which, with a 2-cent rate, shows an average gallonage considerably in excess of those shown by the other States in the West North Central group. The Southern States, in which the highest rates are found, do not show any clear relation between the gasoline-tax rate and the average gallonage per vehicle.

Such differences as are noted between the rates of gasoline consumption in adjacent States may be accounted for in part by the practice of motor-vehicle owners who live just within the borders of a State in which the rate is high purchasing gasoline across the line, where the rate is low. There are, however, other factors affecting gasoline consumption which are, in most States, sufficiently important to mask any effect which the tax rate may have.

The character of the climate and topography are important considerations, as is also the nature of a State's development, whether agricultural or industrial. It has been generally found that city-owned vehicles as a class travel greater mileages than those owned in the country (17, p. 30; 18, p. 42; 20, p. 61). The greater volume of heavy truck traffic in highly industrialized sections increases their average gasoline consumption.

In view of these considerations it is natural to find the States of the East leading in the consumption of gasoline, and equally natural to find the Mountain and West North Central States at the foot of the list. In both these latter groups there are a number of States which have severe winters, during which many of the roads are closed. The West North Central group is predominantly agricultural; and the Mountain States have few large cities and vast areas of low population density.

It has been pointed out that the South Atlantic, East South Central, and West South Central States rank 3, 4, and 5, respectively, in per-vehicle consumption of gasoline. Of these States only Florida is conspicuous as a tourist State. The fact that motor vehicles may be used freely throughout the year in the South serves to account, at least in large part, for the relatively high rates of gasoline consumption in that region.

In spite of their large cities the East North Central States are relatively low in this index, ranking seventh. However, a considerable percentage of the population in this group is rural, and the winters in a large portion of the area are severe. Illinois and Michigan, which have large metropolitan centers rank ninth and nineteenth, respectively. The low rating of Ohio is difficult to explain.

If gasoline consumption is expressed in terms of gallons per capita very different relations are shown. This index is, of course, the ratio of gallons per vehicle (column 18) to persons per vehicle (column 8). It is

not given in table 15, but the following tabulation shows the relative ranks of the several regions:

	Gallons per capita
(1) Pacific.....	191
(2) New England.....	134
(3) East North Central.....	130
(4) West North Central.....	125
(5) Mountain.....	120
(6) Middle Atlantic.....	118
(7) West South Central.....	96
(8) South Atlantic.....	80
(9) East South Central.....	58

#### RURAL ROAD MILEAGE

Table 16 contains a series of indexes which are related to highway mileage and expenditures. Figures are given for State highways and for all rural roads. The latter were obtained by combining the State highway data with estimated figures, reported by State authorities, for county and local roads. It has never been possible to obtain entirely reliable figures on road mileages outside the State systems. The records of county and local authorities are inaccurate in many cases; and roads may be carried as part of the existing system which have been virtually abandoned for years. Nevertheless, the figures for the various States and regional groups are roughly comparable, and are worth examining in the absence of more reliable data. Local expenditure figures are probably more accurate than those relating to mileage.

The District of Columbia is not represented in this table, as the Bureau collects no figures on road mileages and expenditures in that area.

*Mileage per square mile.*—The mileage of rural roads per square mile of area (column 2) is to a large extent a function of density of population; and it is natural to find that the order of the States with respect to this index is not unlike that shown in column 3 of table 15. Numerous individual exceptions occur, and two sectional groups are noticeably out of line. The three southern States of New England, which are thickly populated, show a correspondingly high density of road mileage. However, in Maine, New Hampshire, and Vermont, and particularly in Maine, there is a considerable amount of wild land, in which there are few roads. As a result New England takes sixth place in mileage of rural road per square mile of area. On the other hand the West North Central group, which is seventh in density of population, ranks third in road density. The most probable explanation is the fact that roads in this region have generally been laid out along the section lines. Thus there is a definite pattern for the road system which is independent of density of population. In this connection it may be noted that the value of this index varies but little among the States of this group, ranging from 1.235 to 1.853, with five of the States showing values between 1.43 and 1.63.

As would be expected, the Middle Atlantic and East North Central States have the greatest mileage of roads per square mile of area, with the sparsely populated States of the Pacific, Mountain, and West South Central regions showing low values in this index.

*Percentage of mileage surfaced.*—The percentage of rural road mileage which is surfaced may be regarded as a fair index of highway development, and indeed of the general development of the State. It is of interest to compare this index with those relating to per capita wealth. This is most easily accomplished by setting down the ranks of the several regions in the three indexes concerned (columns 5 and 7, table 15, and column 5, table 16). This comparison is shown in table 17.



TABLE 16.—Comparison of States with respect to highway mileage and expenditures and related indexes <sup>1</sup>

Division and State	Existing road mileage in 1932											
	All rural roads		Surfaced rural roads		State highways				Surfaced State highways			
	Miles per square mile of area	Rank of State	Percentage of total mileage	Rank of State	Miles per square mile of area	Rank of State	Miles per vehicle	Rank of State	Percentage of total mileage	Rank of State	Miles per vehicle	Rank of State
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
<b>New England</b>	<b>1,298</b>	<b>(6)</b>	<b>39.11</b>	<b>(4)</b>	<b>0.178</b>	<b>(3)</b>	<b>0.0068</b>	<b>(8)</b>	<b>94.6</b>	<b>(2)</b>	<b>0.0064</b>	<b>(8)</b>
Maine	.679	38	32.06	26	.069	37	.0116	35	96.7	9	.0112	31
New Hampshire	1.421	28	26.58	29	.317	7	.0266	17	98.7	4	.0263	12
Vermont	1.539	18	35.53	21	.111	29	.0129	33	100.0	1	.0129	28
Massachusetts	2.324	4	55.97	3	.219	12	.0022	47	100.0	1	.0022	46
Rhode Island	2.435	3	45.96	9	1.093	1	.0080	40	58.0	40	.0046	44
Connecticut	2.495	2	40.90	14	.475	4	.0071	42	97.9	6	.0069	40
<b>Middle Atlantic</b>	<b>1,921</b>	<b>(1)</b>	<b>39.86</b>	<b>(3)</b>	<b>.486</b>	<b>(1)</b>	<b>.0105</b>	<b>(6)</b>	<b>68.6</b>	<b>(7)</b>	<b>.0072</b>	<b>(7)</b>
New York	1.808	12	47.30	8	.293	8	.0061	45	85.9	20	.0053	43
New Jersey	2.635	1	55.42	4	.250	10	.0022	48	91.0	14	.0020	47
Pennsylvania	2.021	8	28.82	28	.759	2	.0202	24	56.0	41	.0113	30
Delaware	1.904	10	39.94	16	.480	3	.0177	26	97.7	7	.0173	19
Maryland	1.490	24	43.22	11	.367	6	.0112	36	100.0	1	.0112	32
<b>South Atlantic</b>	<b>1,342</b>	<b>(5)</b>	<b>31.12</b>	<b>(6)</b>	<b>.175</b>	<b>(4)</b>	<b>.0256</b>	<b>(4)</b>	<b>75.1</b>	<b>(6)</b>	<b>.0192</b>	<b>(3)</b>
Virginia	1.147	33	33.57	23	.202	14	.0214	23	77.9	26	.0167	21
West Virginia	1.466	25	17.23	37	.182	17	.0192	25	79.2	25	.0152	25
North Carolina	1.160	32	42.05	12	.206	13	.0260	18	88.8	17	.0231	14
South Carolina	2.099	6	37.23	20	.195	15	.0332	12	93.6	10	.0311	8
Georgia	1.929	9	21.77	33	.141	26	.0282	16	54.7	42	.0155	24
Florida	.543	39	45.43	10	.152	23	.0283	15	60.6	38	.0172	20
<b>East North Central</b>	<b>1,746</b>	<b>(2)</b>	<b>53.30</b>	<b>(1)</b>	<b>.199</b>	<b>(2)</b>	<b>.0083</b>	<b>(7)</b>	<b>95.5</b>	<b>(1)</b>	<b>.0079</b>	<b>(6)</b>
Ohio	2.087	7	68.66	2	.289	9	.0072	41	99.2	2	.0071	39
Indiana	2.142	5	68.70	1	.232	11	.0102	37	97.5	8	.0099	36
Illinois	1.733	13	32.28	25	.180	18	.0067	44	89.0	16	.0060	42
Michigan	1.496	23	49.24	7	.147	25	.0069	43	93.1	11	.0064	41
Wisconsin	1.509	22	52.07	6	.185	16	.0146	31	98.0	5	.0143	27
<b>West North Central</b>	<b>1,525</b>	<b>(3)</b>	<b>17.61</b>	<b>(7)</b>	<b>.113</b>	<b>(7)</b>	<b>.0173</b>	<b>(5)</b>	<b>77.7</b>	<b>(5)</b>	<b>.0135</b>	<b>(5)</b>
Minnesota	1.435	27	38.12	19	.084	34	.0096	38	99.0	3	.0095	37
Iowa	1.853	11	26.41	30	.151	24	.0122	34	93.0	12	.0113	30
Missouri	1.524	20	23.13	32	.153	22	.0144	32	87.5	18	.0126	29
North Dakota	1.523	21	5.92	48	.108	31	.0495	7	63.5	35	.0314	7
South Dakota	1.560	16	8.24	47	.078	35	.0349	11	79.3	24	.0276	10
Nebraska	1.235	31	13.40	40	.127	28	.0251	19	66.3	32	.0166	22
Kansas	1.633	15	9.40	44	.110	30	.0177	27	59.1	39	.0105	34
<b>East South Central</b>	<b>1,481</b>	<b>(4)</b>	<b>36.87</b>	<b>(5)</b>	<b>.143</b>	<b>(5)</b>	<b>.0262</b>	<b>(2)</b>	<b>82.8</b>	<b>(3)</b>	<b>.0217</b>	<b>(2)</b>
Kentucky	1.532	19	31.07	27	.170	21	.0234	22	81.3	23	.0190	17
Tennessee	1.670	14	41.90	13	.173	19	.0238	21	89.2	15	.0213	16
Alabama	1.447	26	33.99	22	.108	31	.0241	20	73.0	27	.0176	18
Mississippi	1.302	30	40.53	15	.131	27	.0388	10	86.0	19	.0334	6
<b>West South Central</b>	<b>1,022</b>	<b>(7)</b>	<b>16.23</b>	<b>(8)</b>	<b>.123</b>	<b>(6)</b>	<b>.0260</b>	<b>(3)</b>	<b>68.2</b>	<b>(8)</b>	<b>.0177</b>	<b>(4)</b>
Arkansas	1.412	29	18.90	35	.172	20	.0645	5	82.9	22	.0535	2
Louisiana	.838	34	39.21	17	.385	5	.0712	4	65.6	34	.0466	3
Oklahoma	1.555	17	8.33	45	.103	32	.0172	29	62.1	36	.0107	33
Texas	.836	35	15.22	39	.073	36	.0156	30	66.0	33	.0103	35
<b>Mountain</b>	<b>.373</b>	<b>(9)</b>	<b>14.85</b>	<b>(9)</b>	<b>.054</b>	<b>(8)</b>	<b>.0539</b>	<b>(1)</b>	<b>48.9</b>	<b>(9)</b>	<b>.0264</b>	<b>(1)</b>
Montana	.475	41	10.46	43	.056	39	.0747	3	36.2	45	.0270	11
Idaho	.439	43	26.10	31	.058	38	.0452	8	67.4	31	.0305	9
Wyoming	.384	44	8.25	46	.035	43	.0601	6	67.6	30	.0406	4
Colorado	.698	37	16.08	38	.088	33	.0318	13	51.1	44	.0162	23
New Mexico	.275	46	11.22	42	.084	34	.1319	1	29.3	46	.0387	5
Arizona	.205	48	18.52	36	.025	45	.0298	14	71.7	29	.0214	15
Utah	.288	45	21.37	34	.050	40	.0421	9	61.8	37	.0260	13
Nevada	.215	47	11.99	41	.034	44	.1179	2	52.8	43	.0623	1
<b>Pacific</b>	<b>.523</b>	<b>(8)</b>	<b>41.80</b>	<b>(2)</b>	<b>.049</b>	<b>(9)</b>	<b>.0057</b>	<b>(9)</b>	<b>80.4</b>	<b>(4)</b>	<b>.0046</b>	<b>(9)</b>
Washington	.706	36	54.36	5	.056	39	.0082	39	92.9	13	.0076	38
Oregon	.460	42	33.33	24	.048	41	.0175	28	84.1	21	.0147	26
California	.483	40	38.87	18	.047	42	.0036	46	71.3	28	.0026	45
<b>All States</b>	<b>1,022</b>		<b>28.84</b>		<b>.120</b>		<b>.0145</b>		<b>74.3</b>		<b>.0108</b>	

<sup>1</sup> Data relating to State highway mileage and expenditures obtained from tables compiled by the Bureau from reports of State authorities. (See tables 78 and 80.) Data relating to all rural road mileage and expenditures obtained by combining State highway data with estimates of county and local road mileage and expenditures submitted by State authorities.



## TAXATION OF MOTOR VEHICLES, 1932

TABLE 16.—Comparison of States with respect to highway mileage and expenditures and related indexes<sup>1</sup>—Continued

Division and State	High-type State highways				Road expenditures during 1932								Relative traffic index	
	Percent- age of total mileage (14)	Rank of State (15)	Miles per vehicle (16)	Rank of State (17)	All rural roads				State highways				Vehicles per day (26)	Rank of State (27)
					Amount per mile (18)	Rank of State (19)	Amount per vehicle (20)	Rank of State (21)	Amount per mile (22)	Rank of State (23)	Amount per vehicle (24)	Rank of State (25)		
<b>New England</b> .....	<b>40.5</b>	<b>(3)</b>	<b>.00275</b>	<b>(7)</b>	<b>\$1,045</b>	<b>(2)</b>	<b>\$51.76</b>	<b>(7)</b>	<b>\$5,405</b>	<b>(1)</b>	<b>\$36.74</b>	<b>(5)</b>	<b>477</b>	<b>(2)</b>
Maine.....	22.1	28	.00257	33	659	15	75.75	14	5,448	4	63.27	11	182	15
New Hampshire.....	15.3	33	.00407	24	612	17	73.12	15	2,207	24	58.82	13	180	16
Vermont.....	52.1	9	.00673	9	525	20	94.02	8	5,236	5	67.62	8	117	23
Massachusetts.....	87.7	2	.00192	38	1,592	4	36.99	46	10,617	2	23.26	45	1,032	2
Rhode Island.....	46.1	13	.00367	27	1,848	2	35.76	47	3,804	12	30.31	32	1,249	1
Connecticut.....	44.4	15	.00313	31	1,745	3	64.62	25	6,179	3	43.58	20	682	4
<b>Middle Atlantic</b> .....	<b>42.4</b>	<b>(2)</b>	<b>.00444</b>	<b>(5)</b>	<b>1,304</b>	<b>(1)</b>	<b>52.32</b>	<b>(6)</b>	<b>3,011</b>	<b>(4)</b>	<b>30.57</b>	<b>(7)</b>	<b>533</b>	<b>(1)</b>
New York.....	76.8	5	.00471	20	1,256	5	47.56	40	3,849	11	23.60	43	604	5
New Jersey.....	84.8	4	.00184	39	3,021	1	69.33	19	19,655	1	42.75	22	979	3
Pennsylvania.....	23.8	26	.00481	18	990	8	53.27	34	1,648	30	33.32	27	390	8
Delaware.....	87.5	3	.01551	1	1,200	7	84.30	10	3,343	16	59.27	12	340	11
Maryland.....	51.3	10	.00575	13	1,238	6	56.43	31	3,865	10	43.34	21	443	7
<b>South Atlantic</b> .....	<b>29.8</b>	<b>(6)</b>	<b>.00763</b>	<b>(2)</b>	<b>378</b>	<b>(5)</b>	<b>74.17</b>	<b>(2)</b>	<b>1,688</b>	<b>(7)</b>	<b>43.27</b>	<b>(3)</b>	<b>110</b>	<b>(5)</b>
Virginia.....	19.7	30	.00422	23	500	21	60.61	26	1,980	27	42.40	23	164	17
West Virginia.....	45.2	14	.00869	5	732	12	113.17	3	3,734	14	71.80	5	123	22
North Carolina.....	43.1	16	.01121	4	389	28	57.06	29	1,106	36	28.77	34	143	21
South Carolina.....	39.9	19	.01326	3	160	42	57.37	28	948	41	31.48	30	57	38
Georgia.....	21.1	29	.00597	11	250	33	96.91	6	2,426	22	68.50	7	61	37
Florida.....	16.8	32	.00475	19	708	13	71.55	16	825	42	23.39	44	244	13
<b>East North Central</b> .....	<b>56.3</b>	<b>(1)</b>	<b>.00468</b>	<b>(4)</b>	<b>635</b>	<b>(4)</b>	<b>46.28</b>	<b>(8)</b>	<b>3,168</b>	<b>(3)</b>	<b>26.31</b>	<b>(8)</b>	<b>269</b>	<b>(4)</b>
Ohio.....	53.9	6	.00387	25	759	11	39.34	44	3,033	17	21.74	47	353	10
Indiana.....	49.8	11	.00507	16	445	23	41.77	43	2,528	20	25.73	38	190	14
Illinois.....	88.9	1	.00597	11	697	14	45.00	42	3,784	13	25.42	40	366	9
Michigan.....	46.4	12	.00321	30	655	16	46.26	41	4,046	9	28.01	36	277	12
Wisconsin.....	40.5	18	.00591	12	593	18	70.66	18	2,513	21	36.70	25	157	18
<b>West North Central</b> .....	<b>21.5</b>	<b>(7)</b>	<b>.00373</b>	<b>(6)</b>	<b>259</b>	<b>(8)</b>	<b>60.41</b>	<b>(5)</b>	<b>2,163</b>	<b>(5)</b>	<b>36.42</b>	<b>(6)</b>	<b>75</b>	<b>(7)</b>
Minnesota.....	35.5	20	.00341	28	434	24	71.29	17	4,894	7	46.93	18	101	27
Iowa.....	52.2	8	.00636	10	404	25	60.52	27	2,618	19	31.89	28	102	26
Missouri.....	33.7	21	.00484	17	468	22	67.30	22	3,351	15	48.20	17	150	20
North Dakota.....	2.8	46	.00014	47	69	48	48.08	39	562	47	27.81	37	20	46
South Dakota.....	2.8	42	.00096	44	81	47	57.04	30	810	43	28.24	35	22	45
Nebraska.....	6.3	39	.00157	41	203	37	49.58	37	1,019	40	25.54	39	72	33
Kansas.....	15.2	34	.00268	32	184	39	48.39	38	1,397	33	24.72	42	65	35
<b>East South Central</b> .....	<b>21.2</b>	<b>(8)</b>	<b>.00555</b>	<b>(3)</b>	<b>278</b>	<b>(7)</b>	<b>75.31</b>	<b>(1)</b>	<b>1,704</b>	<b>(6)</b>	<b>44.57</b>	<b>(2)</b>	<b>75</b>	<b>(7)</b>
Kentucky.....	23.8	26	.00557	15	375	29	79.02	13	2,797	18	65.51	9	93	28
Tennessee.....	31.2	23	.00743	8	365	30	83.86	11	1,948	28	46.44	19	88	29
Alabama.....	18.9	31	.00455	22	163	41	52.48	36	1,046	38	25.20	41	64	36
Mississippi.....	8.7	37	.00336	29	221	35	85.46	9	782	45	30.37	31	56	39
<b>West South Central</b> .....	<b>30.3</b>	<b>(5)</b>	<b>.00787</b>	<b>(1)</b>	<b>295</b>	<b>(6)</b>	<b>63.48</b>	<b>(4)</b>	<b>1,615</b>	<b>(8)</b>	<b>41.93</b>	<b>(4)</b>	<b>93</b>	<b>(6)</b>
Arkansas.....	22.2	27	.01433	2	128	46	67.82	21	863	44	51.83	16	41	42
Louisiana.....	11.7	35	.00830	6	824	10	127.34	2	1,539	31	109.51	2	153	19
Oklahoma.....	26.5	25	.00456	21	217	36	56.33	32	1,605	29	29.15	33	78	32
Texas.....	52.5	7	.00817	7	297	31	52.69	35	2,036	26	31.67	29	108	25
<b>Mountain</b> .....	<b>3.4</b>	<b>(9)</b>	<b>.00183</b>	<b>(9)</b>	<b>196</b>	<b>(9)</b>	<b>72.47</b>	<b>(3)</b>	<b>1,017</b>	<b>(9)</b>	<b>54.78</b>	<b>(1)</b>	<b>49</b>	<b>(8)</b>
Montana.....	.7	45	.00054	46	166	40	104.95	4	1,036	39	77.37	4	27	44
Idaho.....	5.0	41	.00227	36	236	34	81.14	12	1,219	35	55.13	15	44	41
Wyoming.....	1.0	44	.00062	45	155	44	102.73	5	1,466	32	88.16	3	33	43
Colorado.....	5.1	40	.00162	40	153	45	38.60	45	719	46	22.85	46	66	34
New Mexico.....	1.0	44	.00136	43	158	43	68.32	20	482	48	63.53	10	46	40
Arizona.....	8.1	38	.00241	35	392	27	94.09	7	2,360	23	70.36	6	87	30
Utah.....	8.8	36	.00372	26	274	32	66.26	24	1,351	34	56.87	14	80	31
Nevada.....	2.1	43	.00246	34	199	38	146.88	1	1,098	37	129.42	1	27	44
<b>Pacific</b> .....	<b>36.1</b>	<b>(4)</b>	<b>.00204</b>	<b>(8)</b>	<b>670</b>	<b>(3)</b>	<b>40.36</b>	<b>(9)</b>	<b>4,079</b>	<b>(2)</b>	<b>23.11</b>	<b>(9)</b>	<b>329</b>	<b>(3)</b>
Washington.....	27.4	24	.00225	37	529	19	55.31	33	4,183	8	34.39	26	164	17
Oregon.....	32.6	22	.00569	14	399	26	67.12	23	2,189	25	38.24	24	111	24
California.....	42.7	17	.00153	42	916	9	33.64	48	5,203	6	18.68	48	561	6
<b>All States</b> .....	<b>30.6</b>		<b>.00446</b>		<b>443</b>		<b>54.71</b>		<b>2,280</b>		<b>33.18</b>		<b>163</b>	

<sup>1</sup> Data relating to State highway mileage and expenditures obtained from tables compiled by the Bureau from reports of State authorities. (See tables 78 and 80.) Data relating to all rural road mileage and expenditures obtained by combining State highway data with estimates of county and local road mileage and expenditures submitted by State authorities.



TABLE 17.—Comparison of ranking according to percentage of rural roads surfaced and per-capita wealth

Division	Taxable property per capita	Personal income tax receipts per capita	Percentage of rural roads surfaced
New England.....	3	2	4
Middle Atlantic.....	1	1	3
South Atlantic.....	7	8	6
East North Central.....	2	4	1
West North Central.....	4	5	7
East South Central.....	8	9	5
West South Central.....	9	7	8
Mountain.....	6	6	9
Pacific.....	5	3	2

The general relations are much the same. The New England, Middle Atlantic, East North Central, and Pacific States rank high in all these indexes. The Southern States, with the exception of the West South Central group, show a somewhat higher rating in percentage of surfaced mileage than in the indexes of wealth. These States, however, are moderately well populated and have a considerable development of gravel and other low-type surfaces. Mississippi, which ranks fifteenth in this index, offers a case in point. The total mileage of rural roads in this State in 1932 was reported as 60,367, of which 24,465 miles were surfaced. This surfaced mileage was composed of 23,611 miles of low-type road, including 22,465 miles of gravel (treated and untreated) and similar surfaces, 1,096 miles of sand-clay and topsoil surfaces, and 50 miles of water-bound macadam; and 854 miles of high-type road, of which 651 were portland-cement concrete, 97 bituminous macadam, 88 bituminous concrete, and 18 block pavements.

In South Carolina, out of 23,836 miles of surfaced rural roads, 21,372, or 89.7 percent were low-type highways. Similar percentages are found in most of the States of this region, although in North Carolina 20.9 percent of the surfaced mileage was of high type, and in Florida 18.6 percent.

It is interesting to note that the West North Central States, which are third in the mileage of rural road per square mile of area, rank seventh in the percentage of improved rural roads. North Dakota, which is twenty-first in the former index is forty-eighth in the latter; South Dakota is sixteenth in one as against forty-seventh in the other; Kansas, fifteenth and forty-fourth. This is further evidence that the reported rural road mileage in this region is not truly indicative of its highway development in comparison with other regions.

## STATE HIGHWAY MILEAGE

It has been pointed out that estimates of the total rural road mileage in the several States are subject to error. State highway data are much more accurate; but indexes based on them suffer a defect inherent in the fact that the relation between the State-highway system and the entire rural-road system varies rather widely from State to State. Frequent additions are made to the State systems in various States, and sometimes these additions are of great importance. Thus in Pennsylvania the State highway mileage was increased from 13,563 in 1931 to 34,020 in 1932, largely as a result of the Rural Road Act of August 15, 1931, which added 20,167 miles of township roads to the State system. It will be found that Pennsylvania is out of line with other States of the eastern group in the indexes relating to State highways.

*Mileage per square mile.*—Due allowance being made for such exceptions, it will be found that the mileage of State highways per square mile of area is fairly well in line with the population density; more clearly so, in fact, than was the case with all rural roads. New England and the West North Central States, which departed from the general trend in the case of all rural roads, rank third and seventh, respectively, in miles of State highways per square mile of area, and second and seventh in density of population.

*Mileage per vehicle.*—When the total mileage of State highways is expressed in terms of miles per vehicle (column 8, table 16), some interesting relations are found. The heavily populated and highly developed States of the East and Middle West, as well as the Pacific States, appear at the bottom of the list. The Mountain States, the three Southern groups, and the West North Central States show the greatest mileage per vehicle. It is of interest to examine this index in relation to the average payments per vehicle given in table 15. The regional ranks in these 2 indexes are compared in table 18.

TABLE 18.—Comparison of rankings of geographic areas according to miles of State highway per vehicle and average payments per vehicle

Division	Miles of State highway per vehicle	Average payments per vehicle
New England.....	8	5
Middle Atlantic.....	6	4
South Atlantic.....	4	1
East North Central.....	7	7
West North Central.....	5	8
East South Central.....	2	2
West South Central.....	3	3
Mountain.....	1	6
Pacific.....	9	9

It will be observed that those regions which rank medium to low in the mileage of State highways per vehicle (New England, Middle Atlantic, East North Central, West North Central, and Pacific) also rank medium to low in average payments. Of the Eastern and Middle Western States it may be said that they are heavily populated and high in industrial development, and that the numbers of motor vehicles have, for a good many years, been sufficient to provide the needed highway revenues without the imposition of unusually high registration fees and gasoline taxes. This is also true in the Pacific States, although the conditions are somewhat different.

Of the States which are high, or medium to high, in mileage per vehicle, the three southern groups are high in average payments, while the Mountain States, first in mileage per vehicle, are sixth in average payments. This fact points to a significant difference in conditions in the two regions. The Southern States are moderately well populated, and all have a considerable mileage of roads which have to be improved and maintained. In these States also there are relatively few motor vehicles. It is natural, therefore, that registration fees and gasoline taxes should be high, in order that a formidable highway program may be supported. The Mountain States, on the other hand, have vast uncultivated areas and rank ninth in mileage of rural roads and eighth in mileage of State roads per square mile of area. The requirements of highway development in these States are much less than in the



South, and this fact is reflected in the average payments required of motor vehicles.

Similar conditions in the West North Central and Pacific States help to explain the fact that these sections are eighth and ninth, respectively, in average payments.

It is also a fact that Federal aid has played a more important part in the Western States than in other parts of the country. This is partly due to the fact that the Federal-aid highways form a greater proportion of the improved highway network in this region than in more populous areas, and partly to the legal provision which has permitted the Federal Government to defray more than 50 percent of the cost of road projects in States having large areas of public lands.

*Surfaced mileage.*—In the percentage of State highway mileage surfaced certain peculiar relations appear. The State highway system of the country is approximately three-fourths completed, so far as initial surfacing is concerned. In three States, Vermont, Massachusetts, and Maryland, the entire mileage has been surfaced. In only two is the percentage surfaced less than 50—Montana and New Mexico. Thus there is a comparatively narrow range of variation in this index. The Middle Atlantic States, which are high in wealth and density of population, rank seventh in percentage of State highways surfaced. This rating is caused by Pennsylvania's newly acquired mileage of secondary roads. The ratings of the other regional groups appear more nearly normal.

In the mileage of surfaced State highways per vehicle there is confirmation of the facts brought out in relation to total mileage of State highways, the regional ranks being almost identical in the two indexes.

*High-type mileage.*—Column 14 of table 16 gives the percentage of the State highway mileage in each State which, at the close of 1932, was paved with high-type surfacing, including bituminous macadam by penetration, bituminous concrete, portland cement concrete, brick, and block pavements. In column 16 the high-type mileage is expressed in terms of miles per vehicle. In table 19 the ranks of the 9 regional groups with respect to the percentage of high-type State highways are compared with their ranks in density of population and wealth. The index giving personal income-tax receipts per capita has been selected, as it appears to be the more sound of the two wealth indexes.

TABLE 19.—*Ranking of regional groups with respect to high-type highways compared with that for density of population and wealth*

Division	Density of population	Wealth	High-type State highways
New England.....	2	2	3
Middle Atlantic.....	1	1	2
South Atlantic.....	5	8	6
East North Central.....	3	4	1
West North Central.....	7	5	7
East South Central.....	4	9	8
West South Central.....	6	7	5
Mountain.....	9	6	9
Pacific.....	8	3	4

Table 19 reflects the influence of both wealth and density of population. The East North Central, Middle Atlantic, and New England States, which are thickly populated and highly developed in commerce and industry, rank first, second, and third, respectively, in the

percentage of high-type State highways. The Mountain States, which are lowest in population density and relatively low in wealth, rank ninth in high-type State roads. In the case of the Pacific States the effect of wealth on highway development is clearly dominant. The West South Central States seem to form an exception, as they rank higher in percentage of high-type roads than in either wealth or density of population. This rating, however, is caused by Texas, which has an unusually high percentage of high-type roads.

In table 20 the rankings according to percentage of high-type mileage, mileage per vehicle, and average payments are compared.

TABLE 20.—*Comparison of rankings of regional groups according to percentage of high-type mileage, mileage per vehicle, and average payments per vehicle*

Division	High-type State highways		Average payments
	Percentage	Miles per vehicle	
New England.....	3	7	5
Middle Atlantic.....	2	5	4
South Atlantic.....	6	2	1
East North Central.....	1	4	7
West North Central.....	7	8	8
East South Central.....	8	3	2
West South Central.....	5	1	3
Mountain.....	9	9	6
Pacific.....	4	8	9

No clear relation is shown between percentage of high-type mileage and average per-vehicle payments. The Southern States, which rank highest in average payments, are sixth, eighth, and fifth, respectively, in percentage of high-type roads. The Pacific States, ninth in average payments, are fourth in the percentage index.

When the comparison is made in terms of miles per vehicle, very different relations are found. Here the Southern States appear at the top. The indication is that, whereas the high rates charged against motor vehicles in these States have not brought about a highway development comparable to that of the Eastern, Middle Western, and Pacific States, they have resulted in an improvement which is high with respect to the amount of traffic to be served. Among individual States the 10 which are highest in miles of high-type State highways per vehicle include Arkansas, South Carolina, North Carolina, West Virginia, Louisiana, Texas, and Tennessee.

The Mountain States, which rank first in mileage of State highways per vehicle and of surfaced State highways per vehicle, rank ninth in high-type surfacing per vehicle. The development of these States has not required the building of extensive high-type mileage outside the vicinity of the larger cities. The same conditions are present, to a less degree, in the West North Central States, particularly North Dakota, South Dakota, Nebraska, and Kansas.

The more populous sections of New England, the Middle Atlantic States, the Middle West, and the Pacific States are also medium to low in this index, because of the large numbers of vehicles registered in these States.

#### HIGHWAY EXPENDITURES

Columns 18 to 25 of table 16 are devoted to comparisons of expenditures for all rural roads and for State highways in the various States in 1932. As in the case



of rural highway mileage the expenditures for all rural roads were obtained by adding to the State highway figures estimates of county and local expenditures submitted by State authorities. Under the term "expenditures" are included all disbursements for highway and bridge construction and maintenance (including administration, engineering, materials, and supplies), equipment and machinery, interest on bonds and notes outstanding, and miscellaneous expenses. The term does not include principal payments on bonds and notes, transfers, and disbursements not directly related to highways.

Both for rural roads as a whole and for State highways, expenditures are given for each State in terms of the amount per mile and the amount per vehicle. The term "amount per mile" has no direct relation to the cost of roads per mile, but refers only to the total expenditures for highways and bridges in 1932 divided by the total existing road mileage in that year. It is indicative of the extent of road activity and the scale of expenditures, and not of unit costs.

It should also be noted that the expenditures of a single year are not entirely suitable for purposes of comparison. Although expenditures in a given State tend to continue rather uniformly from year to year, there are occasions when abrupt changes occur. The passing of a new bond issue may provide a strong impetus to road building, or a new administration may force a decisive change in highway policy. This consideration is of more importance in the case of State highways than in that of local roads, as a much larger proportion of expenditures in the latter case goes for maintenance, and uniform changes of policy on the part of local authorities are unlikely. In 1932, however, largely as a result of the depression, there were widespread decreases in both State and local highway expenditures.

While it is recognized that a true comparison of highway expenditures in the several States would require a tabulation covering a period of years, the expenditures of 1932 may be taken as indicative of conditions in that year; and as such may be compared with the motor-vehicle statistics of the same year.

*All rural-road expenditures.*—The expenditures per mile on all rural roads, given in column 18, exhibit relations which might be predicted in view of the relative density of population and industrial and commercial development of the several geographical divisions. The distribution is not unlike that of column 5, in which the ranks of the States in the percentage of surfaced rural roads are given. The Middle Atlantic, New England, Pacific, and East North Central groups expended the greatest amounts per mile on their highways; the Southern States occupy a middle position with respect to this index; and the West North Central and Mountain States rank eighth and ninth, respectively.

The range in expenditures per mile is of interest. Thus, New Jersey spent \$3,021 per mile on rural highways in 1932, Rhode Island \$1,848, and Connecticut \$1,745; while the corresponding expenditures in North Dakota and South Dakota were \$69 and \$81, respectively.

In column 20 rural highway expenditures are expressed in terms of amount per vehicle. This index should not be confused with or directly associated with the average payments of motor-vehicle taxes, as other sources of revenue, such as general property taxes,

appropriations out of general funds, and Federal aid, are also involved. Expenditures per vehicle ranged from \$33.64 in California to \$146.88 in Nevada.

The significance of this index may best be understood by comparing it with expenditures per mile and also with expenditures per capita, in the various geographical divisions. The latter index, which is the quotient of expenditures per vehicle divided by persons per vehicle, is not given in table 16. The relative ranks of the nine regional groups in these three indexes are given in table 21.

TABLE 21.—Relative ranks of 9 regional groups according to rural road expenditures per mile, per vehicle, and per capita

Division	Expenditures per mile	Expenditures per vehicle	Expenditures per capita
New England.....	2	7	6
Middle Atlantic.....	1	6	7
South Atlantic.....	5	2	8
East North Central.....	4	8	4
West North Central.....	8	5	2
East South Central.....	7	1	9
West South Central.....	6	4	5
Mountain.....	9	3	1
Pacific.....	3	9	3

In attempting to interpret these figures it may be observed that in the populous and highly developed regions of the Middle Atlantic, New England, and East North Central States the volume of traffic required heavy expenditures per mile of highway. These expenditures, however, were low in comparison with the number of vehicles using the roads; and, at least in New England and the Middle Atlantic States, the per-capita tax burden was relatively light.

In the Pacific States there is considerable industrial and commercial development, combined with a very high intensity of motor-vehicle ownership and a low density of population. As a result the highway expenditures per mile and per capita were high, while expenditures per vehicle were low.

In the Southern States the expenditures per mile were low, as were also the per capita expenditures. In this section the number of persons per vehicle was high, the three southern groups ranking 7, 8, and 9 in this index; so that road expenditures were high in relation to the number of vehicles.

In the West North Central and Mountain States expenditures per mile were lowest and expenditures per capita highest. In the Mountain States the expenditures per vehicle were relatively high, although that region was third in persons per vehicle. This situation is in direct contrast with that in the Pacific States and is best explained by the relatively high development of the latter States in comparison with their density of population.

*State highway expenditures.*—Expenditures on the State highway systems are more directly comparable with motor-vehicle tax payments than is the case with all rural road expenditures, as property taxes and appropriations out of general funds form a very small proportion of the income for State highways (table 79). Federal aid, however, is a more important factor, as all Federal grants to States in 1932 were expended on State highways.

Table 22 gives the relative ranks of the several regional groups in average payments of all fees and taxes, State highway expenditures per mile, and State highway expenditures per vehicle.



TABLE 22.—*Relative ranks of regional groups according to average payments of all fees and taxes, State highway expenditures per mile and State highway expenditures per vehicle*

Division	Average payments	Expenditures per mile	Expenditures per vehicle
New England.....	5	1	5
Middle Atlantic.....	4	4	7
South Atlantic.....	1	7	3
East North Central.....	7	3	8
West North Central.....	8	5	6
East South Central.....	2	6	2
West South Central.....	3	8	4
Mountain.....	6	9	1
Pacific.....	9	2	9

It will be found that the average payments by motor vehicles and the State highway expenditures per vehicle on State highways show a general similarity, the only conspicuous exception being in the case of the Mountain States, which are sixth in average payments and first in expenditures per vehicle. This condition may be attributed to the influence of Federal-aid expenditures in these States, which has been previously discussed. Expenditures per mile, however, show no such relation. The South Atlantic, East South Central, and West South Central States, which rank 1, 2, and 3, respectively, in average payments, rank 7, 6, and 8 in expenditures per mile. The New England, Pacific, East North Central, and Middle Atlantic States, in which the expenditures per mile were high, were relatively low in average payments. This point need not be stressed, as there are numerous exceptions to the trend in individual States. It serves, however, to emphasize further the observation that States in which the requirements of the State highway program are large in relation to the number of registered motor vehicles have found it desirable to impose high registration fees and gasoline taxes.

There was a wide range in the amounts per mile expended on State highways in 1932, extending from \$482 in New Mexico to \$19,655 in New Jersey. Amounts per vehicle ranged from \$18.68 in California to \$129.42 in Nevada. Amounts per capita varied from \$2.19 in Alabama to \$45.60 in Nevada. The relations between expenditures per mile, per vehicle, and per capita were much the same as in the case of all rural-road expenditures; for that reason the comparison is omitted.

#### RELATIVE TRAFFIC INDEX

In column 26 of table 16 there are given values of a quantity which is described as the "relative traffic index." This quantity may be defined by the formula

$$I = \frac{G \times m}{365 \times M},$$

where

$I$  = the relative traffic index

$G$  = the net total gallons of gasoline taxed in the State in 1932

$m$  = the average miles per gallon per vehicle resulting from the computations of gallonage made in this survey (p. 30 and table 238).

$M$  = total mileage of rural roads in the State.

It will be observed that, if all the quantities in the right-hand member of this equation were correctly known, and if  $M$  were the total mileage over which vehicles travel in the State, the quantity  $I$  would be the

average traffic in vehicles per day over the roads and streets of the State. The index is chiefly defective in that the mileage of city streets, on which a large proportion of all traffic takes place, is not taken into account. This mileage is unknown and estimates which have been made are highly approximate. It may be observed that the effective rural-road mileage, i.e., the mileage on which there is any appreciable traffic is, in all probability, considerably less than that reported by most States. To that extent the error involved in neglecting city streets is reduced. On the other hand, if the reported mileage is accepted as the actual mileage of rural roads, and, in a given State, the proportion of traffic occurring in cities can be estimated, the index can be proportionately modified to give the average density of traffic on rural roads.

As an example, reference is made to the survey of Wisconsin finances in 1930 (17). In this survey an analysis of travel on Wisconsin highways was based on the results of questionnaires gathered from 5,116 motor-vehicle owners. The figures for gasoline consumption and vehicle-mileage were not reconciled with the reported gallons of gasoline taxed in 1930; and the results of the survey may therefore be used as an independent comparison with the index under discussion. Pertinent figures from the Wisconsin survey of 1930 are given in table 23.

TABLE 23.—*Road mileage, vehicle-miles of travel, and daily traffic density in Wisconsin in 1930*

Item	Mileage of road	Vehicle-miles traveled in 1930	Daily traffic density in 1930
	<i>Miles</i>	<i>Million miles</i>	<i>Number of vehicles</i>
State highways.....	10,218	2,987	801
County roads.....	13,827	768	152
Town roads.....	58,934	448	21
Village streets.....	1,567	71	125
City streets.....	4,993	1,388	761
All roads and streets.....	89,539	5,662	173

Table 16 shows that for Wisconsin the relative traffic index, or the average daily density of traffic in 1932, was 157, which is comparable with the value of 173, given for all roads and streets in Wisconsin in 1930. If, however, the index is recomputed using the reported gallonage in 1930, and the total mileage of roads and streets as given above, the following figures are obtained:

Vehicle-miles traveled in 1930 (millions).....	5,313
Average daily traffic density.....	163

While the factor of error introduced by neglecting city streets cannot be ignored, this index may serve as a fair criterion of the relative intensity of traffic in the several States and regions. Especially noticeable are the high values in the densely populated areas of Massachusetts, Rhode Island, Connecticut, and New Jersey, and the very low figures obtained for the Dakotas and for most of the Mountain States. The States of the South show medium to low values in this index.

#### SUMMARY OF GENERAL TRENDS

A number of the relations and comparisons which have been brought out in the foregoing discussion could well have been predicted from known facts regarding the population, wealth, and development of the States. Others are not sufficiently positive to be of great signifi-



cance. While it was possible to formulate general conclusions regarding the various geographical divisions, the figures for individual States were often sharply contradictory. Some of the more important relationships which were developed from this analysis are summarized in the following paragraphs:

There is evidence of an inverse relationship between per-capita wealth and the average payments of fees and taxes exacted from motor vehicles.

High registration fees and gasoline taxes are most commonly found in States in which there is a low intensity of motor-vehicle ownership, combined with a large mileage of highways to be improved and maintained. This condition is most common in the South.

That such taxes have been successful in bringing about highway improvements is shown by the fact that, with individual exceptions, the States imposing them rank high in surfaced and high-type State highways per registered motor vehicle. The highway development in these States, however, is not generally comparable with that in the more populous industrial States

which have not had to resort to unusually high motor-vehicle taxes in order to finance their highway programs.

There is little evidence that high gasoline-tax rates have acted as an appreciably deterrent factor on the use of motor vehicles, although comparison of gasoline consumption per vehicle in adjacent States having different rates shows some trend along this line.

The dominant factors affecting gasoline consumption appear to be density of population, the nature of a State's development (whether agricultural or industrial), and climatic and topographical conditions.

In the pages which follow, the payments of State fees and taxes by the several major types and classes of vehicles are analyzed in detail. The first section is devoted to passenger cars and taxicabs; the second deals with the three classes of busses, school, contract and sight-seeing, and public-carrier, the latter class being discussed in much more detail than the other two; the third section covers trucks, tractor trucks, trailers, and semitrailers, special sections being devoted to contract and common carriers.

## PASSENGER CARS AND TAXICABS

A total of 20,759,140 private passenger cars was registered in the United States in 1932. This figure does not include those publicly owned, except in the case of a few States which did not segregate these vehicles. Twenty States included taxicabs with private passenger cars in their reports. A few States reported ambulances and hearses separately, and these are included in the total given above; the number is negligible. Similarly, snowmobiles, reported by a few States, were included with passenger cars.

Total and average payments by passenger cars were as given in table 24.

TABLE 24.—Total and average payments by passenger cars

Kind of payments	Total	Average per vehicle
Registration fees.....	\$213, 357, 330	\$10. 28
Motor-fuel taxes.....	375, 082, 015	18. 07
All fees.....	588, 439, 345	28. 35

Average payments of registration fees ranged from \$1 in the District of Columbia to \$21.45 in Vermont. Among the low States were Washington, with an average payment of \$2.94; California, with \$3.02; Arizona, with \$3.50; Massachusetts, with \$3.58; and Colorado, with \$4.94. States which exacted relatively high fees from their passenger cars were Oregon, in which the average payment was \$21.44; Arkansas, with \$18.56; Connecticut, with \$16.84; and Florida, with \$16.25. Clustered about the average were New Jersey, with \$10.05; Kansas, with \$10.06; Pennsylvania, with \$10.29; Wyoming, with \$10.32; and North Dakota, with \$10.70.

The range in gasoline-tax payments extended from \$9.77 in the District of Columbia to \$43.65 in Florida. The question of the influence of tourist traffic in the latter State has already been discussed. North Dakota, as stated before, was the lowest in gasoline-tax payments other than the District of Columbia, with an average for passenger cars of \$10.32. Among the high States were Tennessee, with \$35.98; Georgia, with \$35.42; Arkansas, with \$31.82; and South Carolina, with \$31.53.

In total payments the District of Columbia, with a \$1 registration fee and a gasoline-tax rate of 2 cents per gallon, is naturally the minimum, with an average payment of \$10.77. California comes next, with \$18.98. The largest payments were found in Florida, with \$59.90; Arkansas, with \$50.38; Georgia, with \$47.68; and Tennessee, with \$47.46. New York, with an average payment of \$28.75, approached closely the national average of \$28.35, as also did Connecticut, with \$28.80; Arizona, with \$28.96; and Texas, with \$27.56.

Twenty-seven States and the District of Columbia reported taxicabs separately. California reported 126,948 taxicabs and light delivery trucks. These vehicles were included with trucks. The total number of taxicabs reported separately was 77,222. This figure includes livery cabs, U-Drive-It cars, and other for-hire passenger cars in a number of States. That the basis of reporting this class of vehicles was not uniform is evidenced by the fact that Maryland reported 6,383 taxicabs and Pennsylvania only 2,855. With a population of 9,631,350 and such cities as Philadelphia, Pittsburgh, Harrisburg, and Scranton, Pennsylvania should have many more taxicabs than Maryland. Maine reported 1,271 taxicabs, and Vermont only 7.

It would be obviously unwise to base an estimate of the total number of taxicabs, or passenger cars operated for hire, on data so imperfectly reported. It is regrettable that the records of the States do not supply more accurate information on this as well as other subjects.

The total and average fees paid by taxicabs reported separately were as shown in table 25.

TABLE 25.—Total and average fees paid by taxicabs where reported separately

Kind of payments	Total	Average per vehicle
Registration fees.....	\$1, 368, 148	\$17. 72
Motor-fuel taxes.....	4, 682, 742	60. 64
Special fees.....	117, 997	-----
All fees.....	6, 168, 887	79. 89



The average for special fees is not given, as they were imposed in only a few States.

Nearly all the States which reported taxicabs charged heavier registration fees against them than against passenger cars. In the following States the rates of registration fee were the same as those for private passenger cars: Colorado, Georgia, Maryland, Nevada, Oregon, and Vermont. In all, except Maryland and the District of Columbia, however, the average payments by taxicabs exceeded those of private cars.

After the District of Columbia, Colorado was the minimum State for registration fees, with \$5.13, Maryland following with \$7.36. The maximum occurred in West Virginia, in which the average payment was \$58.61. In North Carolina it was \$54.63, and in Connecticut, \$45.95.

Average payments of all fees and taxes by taxicabs ranged from \$50.37 in the District of Columbia to \$200.52 in Florida. Among the low States were North Dakota, with \$59.47; New Jersey, with \$70.41; and New York, with \$70.45.

Gasoline-tax payments by taxicabs were estimated on the basis of an average annual mileage of 25,000 miles (p. 20). There is no point in discussing these payments, as they are proportional to the payments reported for passenger cars in the States represented.

Special fees paid by taxicabs or other for-hire passenger cars were reported by six States, and the District of Columbia. In Arizona taxicabs were required to pay a tax of 2 percent on gross receipts, the revenues from which were \$2,791. In Georgia the sum of \$4,988 was collected from an occupation tax on various U-Drive-It systems. Nevada imposed a fee of \$50 plus \$10 per passenger on taxicabs operating outside city limits. Twenty-four out of sixty-five taxicabs registered in Nevada paid this tax, the receipts amounting to \$2,170. In North Dakota fees for certificates of convenience and necessity were collected from companies operating taxicabs, to the amount of \$815. In Oregon taxicabs operated "anywhere for hire" were required to pay a commercial tax. The number of such vehicles was 8, and the payments \$95.86. In Tennessee privilege taxes to the amount of \$12,063 were collected from taxicabs. The District of Columbia imposed a municipal license tax on passenger cars for hire. The rate was \$9 before July 1, 1932, and \$25 after that date. The total receipts were \$95,074.

In Pennsylvania a tax of 0.8 percent of gross receipts, imposed on all for-hire carriers, yielded \$33,946. The amount collected from taxicabs was not reported separately.

## BUSSES

The total number of tax-paid busses reported by the States in this survey was 49,452. Divided into classes, the totals were as follows:

School busses.....	9,813
Contract-carrier busses, including sight-seeing.....	3,314
Public-carrier busses.....	36,325

To the school busses may be added those reported as publicly owned, non-tax-paid, or paying only nominal fees, the vast majority of which were undoubtedly school busses. The reported figures on busses of this character, as well as other tax-exempt vehicles, are given in table 74. It was obvious from an examination of the original reports that the data on publicly owned vehicles were very incomplete. The number of busses so reported was 12,734. This figure, combined with the 9,813 tax-paid school busses, yields a total of approximately 22,500.

A census of bus operations conducted by Bus Transportation (1) gave the following totals for busses operating in the United States, as of January 1, 1933:

School busses.....	63,438
Revenue busses (public-carrier, sight-seeing, and for-hire).....	42,348

It was stated that about 4,500 of the school busses were operated part time as common carriers, leaving approximately 59,000 school busses to be compared with the survey figure of 22,500.

Further evidence that the reports of publicly owned busses obtained in this survey were defective is given by Blose (5). In this publication the total number of pupil-transportation vehicles operated at public expense is given as 66,692. The accuracy of the figure is somewhat clouded by the fact that data for a number of States are not for the year 1932, and that the Georgia and Virginia figures include horse-drawn vehicles. Nevertheless, it is much more in harmony with the figure given by Bus Transportation (1) than with the data obtained in this survey.

Several factors may serve to account for this wide discrepancy. Twelve States and the District of Columbia failed to report school busses, either tax-paid or tax-exempt, separately from other classifications. The number of school busses reported for these States by Bus Transportation (1) was 17,951. A number of other States reported very few school busses in this survey. Maine reported 38 nontax-paid busses, while the number of school busses given by Bus Transportation was 500. In New Mexico 3 nontax-paid busses were reported, as against the Bus Transportation figure of 430. It is very likely that large numbers of vehicles used as school busses were included with other classifications, particularly trucks and passenger cars; and it is also probable that a considerable number of publicly owned school busses were not included in the reports at all.

It may be observed that, so far as is known, previous investigations have not given the number of vehicles regularly licensed and tax-paid and operating as school busses, found in this survey to be 9,813.

With respect to sight-seeing, contract-carrier, and public-carrier busses there is a much closer agreement. The number in these two classes, as given by the survey, was 39,639; the Bus Transportation figure was 42,348. Sight-seeing and contract-carrier busses were reported by only 19 States and the District of Columbia. Public-carrier busses were reported by all States, a number of them indicating that sight-seeing and contract-carrier busses were included. In a number of States, including Georgia, Mississippi, Ohio, South Carolina, Texas, and possibly others, busses operating in cities were not reported separately or as public carriers, but were included with other registration classes, particularly passenger cars and trucks.

The data given by Bus Transportation (1) include figures on the operations of city busses. The numbers



of such busses reported for the five States mentioned above were as follows:

Georgia.....	110
Mississippi.....	45
Ohio.....	950
South Carolina.....	22
Texas.....	391
Total.....	1,518

If this sum is added to the survey figure of 39,639, a total of 41,157 revenue busses is obtained, as against the Bus Transportation figure of 42,348. This appears to be sufficiently close agreement when it is remembered that the bus transportation figures were obtained very largely from operating companies, while those obtained in this survey were derived from State records, which frequently do not separate all vehicles operating as busses from other classifications.

A total of \$211,633 was paid in registration fees by the 9,813 tax-paid school busses. Estimated payments of gasoline taxes were \$384,393. Average payments of registration fees ranged from a rate of \$2 in Massachusetts to an average of \$128.03, paid by school busses carrying over 20 passengers in Oregon. In some States

publicly owned school busses were charged nominal fees, varying from 25 cents to \$1. In most States the fees were graduated according to seating capacity or weight. Average payments by the three capacity groups were as shown in table 26.

TABLE 26.—Average payments by busses by capacity groups

Capacity	Registration fees	All fees and taxes
7 passengers or less.....	\$10.63	\$32.77
8 to 20 passengers.....	24.85	60.81
Over 20 passengers.....	62.77	111.54

In table 27 is given a summary, by capacity groups, of the registrations, total payments, and average payments of contract- and public-carrier busses. Associated with each class of fee is the number of vehicles in each capacity group concerned in the payment of such fees. Special fees are divided into three classes, (1) mileage, ton-mile, and passenger-mile taxes, (2) receipts taxes, and (3) other special fees. This latter class includes franchise fees, privilege taxes, permit fees, and fees for certificates of convenience and necessity.

TABLE 27.—State taxes imposed on contract- and public-carrier busses in 1932; national totals and averages

Rated capacity	Number registered	Estimated payments of motor-fuel taxes		Registration fees			Registration fees and motor-fuel taxes			Mileage, ton-mile or passenger-mile taxes		
		Amount	Average per vehicle	Number of vehicles	Amount collected	Average per vehicle	Number of vehicles	Amount	Average per vehicle	Number of vehicles	Amount collected	Average per vehicle
Passengers												
Contract, including sight-seeing:												
7 or less.....	1,862	\$99,113	\$53.23	1,862	\$22,077	\$11.86	1,862	\$121,190	\$65.09	61	\$1,990	\$32.62
8 to 20, inclusive.....	477	65,626	137.58	477	18,493	38.77	477	84,119	176.35	33	2,530	76.67
Over 20.....	490	120,136	245.18	490	43,197	88.16	490	163,333	333.34	26	4,538	174.54
Total classified.....	2,829	284,875	100.70	2,829	83,767	29.61	2,829	368,642	130.31	120	9,058	75.48
Not classified by capacity <sup>1</sup> .....	485	46,908	96.72	485	73,628	151.81	485	120,536	248.53			
Total.....	3,314	331,783	100.12	3,314	157,395	47.49	3,314	489,178	147.61	120	9,058	75.48
Public carrier:												
7 or less.....	3,630	190,593	52.50	3,348	93,787	28.01	3,630	284,380	78.34	1,936	55,472	28.65
8 to 20, inclusive.....	7,176	883,604	123.13	6,400	411,815	64.35	7,176	1,295,419	180.52	1,533	224,335	146.34
Over 20.....	24,873	4,234,921	170.26	22,958	2,467,390	107.47	24,873	6,702,311	269.46	2,873	790,380	275.11
Total classified.....	35,679	5,309,118	148.80	32,706	2,972,992	90.90	35,679	8,282,110	232.13	6,342	1,070,187	168.75
Not classified by capacity <sup>1</sup> .....	646	73,138	113.22	540	65,659	121.59	646	138,797	214.86	106	28,896	272.60
Undistributed fees <sup>2</sup> .....					9,018			9,018			154,648	
Total.....	36,325	5,382,256	148.17	33,246	3,047,669	91.67	36,325	8,429,925	232.07	<sup>3</sup> 6,448	1,253,731	
Rated capacity	Receipts taxes			Franchise fees, certificate fees, and other miscellaneous special fees			All special fees			All fees and taxes		
	Number of vehicles	Amount collected	Average per vehicle	Number of vehicles	Amount collected	Average per vehicle	Number of vehicles	Amount collected	Average per vehicle	Number of vehicles	Amount	Average per vehicle
Passengers												
Contract, including sight-seeing:												
7 or less.....				192	\$2,525	\$13.15	225	\$4,515	\$20.07	1,862	\$125,705	\$67.51
8 to 20, inclusive.....				24	780	32.50	52	3,310	63.65	477	87,429	183.29
Over 20.....				51	5,009	98.22	72	9,547	132.60	490	172,880	352.82
Total classified.....				267	8,314	31.14	349	17,372	49.78	2,829	386,014	136.45
Not classified by capacity <sup>1</sup> .....										485	120,536	248.53
Total.....				267	8,314	31.14	349	17,372	49.78	3,314	506,550	152.85
Public carrier:												
7 or less.....	529	\$26,005	\$49.16	665	14,479	21.77	2,876	95,956	33.36	3,630	380,336	104.77
8 to 20, inclusive.....	1,150	116,031	100.90	1,584	47,018	29.68	3,646	387,384	106.25	7,176	1,682,803	234.50
Over 20.....	2,727	596,853	218.87	2,124	118,184	55.64	7,156	1,505,417	210.37	24,873	8,207,728	329.98
Total classified.....	4,406	738,889	167.70	4,373	179,681	41.09	13,678	1,988,757	145.40	35,679	10,270,867	287.80
Not classified by capacity <sup>1</sup> .....				540	64,736	119.88	646	93,632	144.94	646	232,429	359.87
Undistributed fees <sup>2</sup> .....					50,179			204,827			213,845	
Total.....	4,406	738,889	167.70	<sup>4</sup> 4,913	294,596		<sup>5</sup> 14,324	2,287,216		36,325	10,717,141	295.03

<sup>1</sup> See p. 22.

<sup>2</sup> See pp. 23 and 24.

<sup>3</sup> Does not include unknown number of busses in Tennessee paying mileage taxes of \$72,288, and unknown number of interstate busses paying mileage taxes of \$79,802 in New Jersey. These amounts are included in "Undistributed fees" on preceding line.

<sup>4</sup> Does not include unknown number of busses in Tennessee paying privilege taxes of \$8,510 and inspection fees of \$10,263. These amounts are included in "Undistributed fees" on preceding line.

<sup>5</sup> See footnotes 3 and 4.



Regarding contract carriers (including sight-seeing), little need be said. The majority of States made no segregation of this class, and the number of vehicles reported, 3,314, is very small. The total and average payments by contract-carrier busses were as shown in table 28.

TABLE 28.—Total and average payments by contract-carrier busses

Type of fee	Total	Average
Registration fees.....	\$157,395	\$47.49
Motor-fuel taxes.....	331,783	100.12
Special fees.....	17,372	-----
Total.....	506,550	152.85

The average for the 349 vehicles which paid special fees was \$49.78.

Florida imposed the heaviest taxes on sight-seeing or contract busses, the average registration-fee payments varying from \$72.78 for those carrying 7 passengers or less to \$344.39 paid by busses carrying over 20 passengers. Florida also imposed a car-mile tax, and this, combined with the 7-cent gasoline-tax rate, brought the average payments by the latter group to \$825.54.

Several other States imposed special fees on contract-carrier or sight-seeing busses. In Oklahoma a mileage tax, varying with seating capacity, was charged. The total receipts from payments by 38 busses in this State were \$337. The same busses were also required to pay a "maintenance and administration tax" at annual rates varying from \$25 to \$100. This tax was not productive, however, the total yield being only \$38.

In Utah a passenger-mile tax was imposed on both sight-seeing and public-carrier busses. The collections were reported in a lump sum of \$54,200. On the basis of an allocation by seating capacity, the amount chargeable to the 27 sight-seeing busses reported in this State was \$6,232.

Other payments of special fees on the part of sight-seeing and contract-carrier busses were as follows: \$302 in certificate fees paid by 20 busses in North Dakota; commercial taxes, \$4,324, paid by 171 busses in Oregon; and municipal license taxes, \$3,650, paid by 38 busses in the District of Columbia.

#### PUBLIC-CARRIER BUSES

Since public carriers are by far the most important class of busses, they merit a more detailed analysis. In addition to the information given in table 27, a State-by-State summary, without classification by seating capacity, is given in table 29. The States are grouped by regions and totals for each region are given, with averages where the number of vehicles concerned is known.

In this table the so-called undistributed fees (pp. 23 and 24) have been assigned to their respective States. The only payments reported in this survey as in any way chargeable to public-carrier busses which are not listed in table 29 are those carried in table 11 as "Undistributed freight- and passenger-carrier fees." These include \$186,153 in ton-mile taxes paid by trucks and busses in Kansas; \$33,946 in receipts taxes paid by for-hire vehicles, both freight and passenger, in Pennsylvania; and \$2,927 in certificate fees charged to both freight and passenger vehicles in New Mexico.

In tables 27 and 29 all averages are based on the number of vehicles involved in the payments tabulated. In certain cases the number is unknown and no figure is given. Thus, in New Jersey, the receipts from a mileage tax on interstate busses are not properly chargeable to all New Jersey busses and probably were paid in part by busses not registered in that State. This and similar cases are covered by footnotes.

It will be observed that the average payment of registration fees for all public-carrier busses, given in both tables 27 and 29, differs from that given in table 12. In the latter table the national averages were based on all the vehicles registered in a given class or group. This was done in order to obtain figures which, when added together, would give the average for all fees and taxes. Thus, in the case of public-carrier busses we have, on the basis of 36,325 busses registered, the following average payments:

Registration fees.....	\$83.90
Motor-fuel taxes.....	148.17
Special fees.....	62.96
All fees and taxes.....	295.03

In a detailed examination, however, it is probably more illuminating to give averages which are based on the number of vehicles actually paying a given type of fee. In Maryland, South Carolina, West Virginia, and California, public-carrier busses were not required to pay registration fees, but paid other taxes in lieu thereof. The total number which did pay registration fees was 33,246, and the average computed on this basis is \$91.67. Average gasoline-tax payments and the average of all payments are, of course, the same in all tables.

Average payments of registration fees varied from \$1 in the District of Columbia and \$11.24 in Montana to \$517.59 in Minnesota. Registration fees were highest in the North Central States and lowest in the Mountain and Northeastern States. Following are the average payments in the different regions, arranged in descending order of magnitude:

(1) East North Central.....	\$160.40
(2) West North Central.....	145.80
(3) South Atlantic.....	107.47
(4) East South Central.....	95.36
(5) West South Central.....	93.74
(6) Pacific.....	93.71
(7) New England.....	89.32
(8) Middle Atlantic.....	71.85
(9) Mountain.....	46.68

In average payments of all fees and taxes the several geographical divisions rank in the following order:

(1) East South Central.....	\$475.49
(2) South Atlantic.....	452.01
(3) West North Central.....	448.28
(4) Pacific.....	382.79
(5) East North Central.....	358.26
(6) West South Central.....	315.38
(7) New England.....	278.85
(8) Middle Atlantic.....	229.96
(9) Mountain.....	199.74

To a certain extent these regional averages are in line with those given in table 15 for average payments by all vehicles. The Eastern States and Mountain States are low, as would be expected. The Pacific States show a reversal. The large revenues obtained from the receipts tax in California and the passenger-



TABLE 29.—State taxes imposed on public-carrier busses in 1932

Division and State	Registered and tax-paid	Registration fees		Estimated payments of motor-fuel taxes		Special fees								All fees and taxes	
		Amount collected	Average per vehicle	Amount	Average per vehicle	Mileage, ton-mile, or passenger-mile taxes		Receipts taxes		Franchise fees, certificate fees, etc.		All special fees		Amount	Average per vehicle
						Amount collected	Average per vehicle	Amount collected	Average per vehicle	Amount collected	Average per vehicle	Amount collected	Average per vehicle		
	<i>Number</i>														
<b>New England</b>	<b>3,472</b>	<b>\$310,132</b>	<b>\$89.32</b>	<b>\$477,183</b>	<b>\$137.44</b>			<b>\$180,867</b>	<b>\$215.83</b>			<b>\$180,867</b>	<b>\$215.83</b>	<b>\$968,182</b>	<b>\$278.85</b>
Maine	113	10,920	96.64	15,825	140.04									26,745	236.68
New Hampshire	191	16,625	87.05	31,517	165.01									48,142	252.06
Vermont	142	17,283	121.71	23,170	163.17									40,453	284.88
Massachusetts	1,650	67,350	40.82	268,098	162.48									335,448	203.30
Rhode Island	538	49,997	92.93	52,379	97.36									102,376	190.29
Connecticut	838	147,957	176.56	86,194	102.86			180,867	215.83			180,867	215.83	415,018	495.25
<b>Middle Atlantic</b>	<b>16,256</b>	<b>1,115,364</b>	<b>71.85</b>	<b>2,319,669</b>	<b>142.70</b>	<b>\$303,222</b>						<b>303,222</b>		<b>3,738,255</b>	<b>229.96</b>
New York	6,127	308,621	50.37	861,515	140.61									1,170,136	190.88
New Jersey	5,202	298,512	57.38	754,066	144.96	179,802						179,802		1,132,380	
Pennsylvania	3,423	496,402	145.02	491,727	143.65			(2)						988,129	
Delaware	162	11,220	69.26	26,018	160.61									37,238	229.87
Maryland	733			127,927	174.53	175,694	\$239.69					175,694	\$239.69	303,621	414.22
District of Columbia	609	609	1.00	58,416	95.92	47,726	78.37					47,726	78.37	106,751	175.29
<b>South Atlantic</b>	<b>2,645</b>	<b>198,703</b>	<b>107.47</b>	<b>616,415</b>	<b>233.05</b>	<b>285,730</b>	<b>204.82</b>	<b>81,555</b>	<b>88.84</b>	<b>\$13,175</b>		<b>380,460</b>	<b>164.49</b>	<b>1,195,578</b>	<b>452.01</b>
Virginia	438	38,909	88.83	85,894	196.11			50,897	116.20			50,897	116.20	175,700	401.14
West Virginia	690			99,522	144.24	149,662	216.90					149,662	216.90	249,184	361.14
North Carolina	625	43,672	69.88	159,937	255.90			30,658	63.87			30,658	63.87	234,267	374.83
South Carolina	106			20,910	197.27	28,896	272.60					28,896	272.60	49,806	469.87
Georgia	374	10,896	29.13	91,902	245.73	52,706	140.93			13,175		65,881	176.15	168,679	451.01
Florida	412	105,226	255.40	158,250	384.10	54,466	242.07					54,466	242.07	317,942	771.70
<b>East North Central</b>	<b>4,819</b>	<b>772,966</b>	<b>160.40</b>	<b>720,605</b>	<b>149.53</b>	<b>53,884</b>	<b>268.08</b>			<b>179,029</b>	<b>\$66.23</b>	<b>232,904</b>	<b>86.16</b>	<b>1,726,475</b>	<b>358.26</b>
Ohio	1,360	288,435	206.47	212,368	156.15					92,019	56.04	92,019	56.04	592,822	
Indiana	877	68,648	78.27	138,342	157.75									206,990	236.02
Illinois	1,695	130,263	81.67	240,779	150.96					64,736	119.88	64,736	119.88	371,042	232.63
Michigan	540	65,659	121.59	52,228	96.72					22,265	42.74	76,149	146.16	182,623	338.19
Wisconsin	447	219,961	492.08	76,888	172.01	53,884	268.08							372,998	
<b>West North Central</b>	<b>1,176</b>	<b>171,460</b>	<b>145.80</b>	<b>124,352</b>	<b>105.74</b>	<b>188,873</b>	<b>655.81</b>	<b>4,200</b>	<b>58.33</b>	<b>38,292</b>	<b>73.92</b>	<b>231,365</b>	<b>287.05</b>	<b>527,177</b>	<b>448.28</b>
Minnesota	215	111,281	517.59	25,442	118.33					425	1.98	425	1.98	137,148	637.90
Iowa	253	25,489	100.75	23,922	94.55	188,873	655.81					188,873	655.81	238,284	
Missouri	200	2,632	13.16	15,961	79.81					36,715	183.57	36,715	183.57	55,308	276.54
North Dakota	31	2,167	69.89	1,992	64.26					652	21.03	652	21.03	4,811	155.18
South Dakota	72	5,999	83.32	8,626	119.81			4,200	58.33	500	6.94	4,700	65.28	19,325	268.40
Nebraska	220	19,390	88.14	29,454	133.88									48,844	222.02
Kansas	185	4,502	24.34	18,955	102.46	(11)								23,457	
<b>East South Central</b>	<b>1,129</b>	<b>107,667</b>	<b>95.36</b>	<b>257,510</b>	<b>228.09</b>	<b>149,833</b>	<b>266.34</b>			<b>21,813</b>		<b>171,646</b>		<b>536,823</b>	<b>475.49</b>
Kentucky	391	52,508	134.29	66,366	169.73	54,067	266.34			12,690	13.25	56,757	145.16	175,631	449.18
Tennessee	486	28,185	57.99	143,239	294.73	72,288				18,773		91,061		262,485	540.09
Alabama	219	22,749	103.88	39,237	179.16	20,620	94.15			350	1.60	20,970	95.75	82,956	378.79
Mississippi	33	4,225	128.02	8,668	262.68	2,858	86.62					2,858	86.62	15,751	477.32
<b>West South Central</b>	<b>1,621</b>	<b>151,953</b>	<b>93.74</b>	<b>262,054</b>	<b>161.66</b>	<b>66,661</b>	<b>232.27</b>	<b>8,795</b>	<b>47.03</b>	<b>21,771</b>		<b>97,227</b>		<b>511,234</b>	<b>315.38</b>
Arkansas	187	15,439	82.56	47,238	252.61			8,795	47.03			8,795	47.03	71,472	382.20
Louisiana	424	42,988	101.39	82,134	193.71									125,122	295.10
Oklahoma	287	7,685	26.78	40,301	140.42	66,661	232.27			500	1.74	67,161	234.01	115,147	401.21
Texas	723	85,841	118.73	92,381	127.77					21,271		21,271		199,493	275.92
<b>Mountain</b>	<b>2,621</b>	<b>122,344</b>	<b>46.68</b>	<b>243,350</b>	<b>92.85</b>	<b>119,075</b>	<b>55.64</b>	<b>18,234</b>	<b>64.66</b>	<b>20,525</b>	<b>84.81</b>	<b>157,834</b>	<b>61.25</b>	<b>523,528</b>	<b>199.74</b>
Montana	71	798	11.24	6,453	90.89					710	10.00	710	10.00	7,961	112.13
Idaho	96	24,166	251.73	13,973	145.55			4,399	45.82			4,399	45.82	42,538	443.10
Wyoming	87	2,452	28.18	14,648	168.37	10,365	119.13			1,905	21.90	12,270	141.03	29,370	337.58
Colorado	1,735	58,242	33.57	110,780	63.85	28,349	16.34					28,349	16.34	197,371	113.76
New Mexico	139	13,868	99.77	20,853	150.02	32,393	255.06			(16)		32,393	255.06	67,114	
Arizona	186	15,118	81.28	39,593	212.86			13,835	74.38			13,835	74.38	68,546	368.52
Utah	191	3,280	17.17	23,690	124.03	47,968	251.14					47,968	251.14	74,938	392.34
Nevada	116	4,420	38.10	13,360	115.17					17,910	213.21	17,910	213.21	35,690	306.67
<b>Pacific</b>	<b>2,586</b>	<b>97,080</b>	<b>93.71</b>	<b>361,118</b>	<b>139.64</b>	<b>86,453</b>	<b>230.54</b>	<b>445,238</b>	<b>211.11</b>			<b>531,691</b>	<b>214.05</b>	<b>989,889</b>	<b>382.79</b>
Washington	529	37,245	70.40	90,126	170.37			34,166	64.59			34,166	64.59	161,537	305.36
Oregon	477	59,145	123.99	67,708	141.94	86,453	230.54					86,453	230.54	213,306	447.18
California	1,580	19,690	23.02	203,284	128.66			411,072	260.17			411,072	260.17	615,046	389.27
<b>Total or average</b>	<b>36,325</b>	<b>3,047,669</b>	<b>91.67</b>	<b>5,382,256</b>	<b>148.17</b>	<b>1,253,731</b>		<b>738,889</b>	<b>167.70</b>	<b>294,596</b>		<b>2,287,216</b>		<b>10,717,141</b>	<b>295.03</b>

<sup>1</sup> Mileage tax on interstate busses. The number was not available.  
<sup>2</sup> Total amount paid by all for-hire vehicles, \$33,946.  
<sup>3</sup> Receipts tax on 480 interurban busses.  
<sup>4</sup> Consists of \$10,356 in permit and certificate fees paid by 374 busses operating on rural highways, and \$2,819 in occupation taxes paid by an unknown number of urban busses.  
<sup>5</sup> Car-mile tax on 225 interurban busses.  
<sup>6</sup> Includes registration fees of \$9,018 on 37 nonresident busses.  
<sup>7</sup> Includes \$23,602 in franchise fees and corporation taxes on 282 nonresident busses.  
<sup>8</sup> Mileage tax on 201 interurban busses.  
<sup>9</sup> Includes \$2,960 on out-of-State busses. Average based on 521 vehicles.  
<sup>10</sup> Includes \$2,558 paid by 35 out-of-State busses.  
<sup>11</sup> Total paid by busses and trucks, \$186,153.  
<sup>12</sup> Paid by interurban busses only. Averages based on 203 busses which paid registration fees required for interurban service. Number reported paying mileage tax, 193.  
<sup>13</sup> Number of busses paying these fees not available.  
<sup>14</sup> Includes \$2,025 in certificate fees not assignable to a definite number of busses.  
<sup>15</sup> Mileage tax on 127 interurban busses.  
<sup>16</sup> Amount of certificate fees paid by public-carrier busses only was not available. Total paid by trucks and busses, \$2,927.  
<sup>17</sup> Paid by 84 busses only.  
<sup>18</sup> Mileage tax on 375 interurban busses.  
<sup>19</sup> Public-carrier busses pay no registration fees. This amount is estimated collections from 30 busses operating as public carriers for part of their operations.



mile tax in Oregon account in large part for this fact. The East South Central and South Atlantic States, in which the registration fees were not particularly high, lead in this list, largely because of the high gasoline-tax rates. Considerable revenues were also obtained from special fees in these groups.

In obtaining these regional averages, payments by out-of-State vehicles have been included. The effect of this procedure is negligible. In the column giving averages of all fees and taxes, figures for seven States have been omitted. In New Jersey, Pennsylvania, Kansas, and New Mexico, as stated previously, the amounts of certain special fees paid by the busses listed could not be determined. In the case of Ohio, Wisconsin, and Iowa, payments by out-of-State busses are included in the totals, and therefore averages based on the totals would not be correct for State vehicles. The average fees paid by State busses in these three States were as follows:

Ohio.....	\$411. 91
Wisconsin.....	827. 82
Iowa.....	931. 72

This average in Iowa is the highest in any State. Other States with high average fees were Wisconsin, Florida, Minnesota, and Tennessee. Payments were relatively low in Montana, with \$112.13; Colorado, with \$113.76; North Dakota, with \$155.18; and the District of Columbia, with \$175.29.

Special fees of some sort were imposed on public-carrier busses in 37 States and the District of Columbia. The total revenue obtained from such imposts, not including items in Pennsylvania, Kansas, and New Mexico, which were not segregated from payments by other carriers, was \$2,287,216. In four States special fees were imposed in lieu of registration fees, a receipts tax in California, and passenger-mile taxes in Maryland, West Virginia, and South Carolina. In most States, however, they were a supplementary source of revenue, in some cases being far more productive than the regular registration fees.

*Mileage, ton-mile, and passenger-mile taxes.*—Taxes based on operations in terms of mileage traveled, ton-miles, or passenger-miles, were the most lucrative form of special fee imposed on public-carrier busses. Excluding an unknown amount in Kansas, a total of \$1,253,731 was derived from this source in 1932.

Payments of mileage taxes were reported in New Jersey, the District of Columbia, Georgia, Florida, Kentucky, Tennessee, Alabama, Mississippi, Oklahoma, and New Mexico. The mileage tax in New Jersey was imposed on interstate busses only. In the case of Tennessee the number of busses paying mileage taxes was not reported (pp. 23 and 24). With these States omitted the average payments varied from \$78.37 in the District of Columbia to \$255.06 in New Mexico.

Taxes based on gross ton-miles, including capacity load at the rate of 150 pounds per passenger seat, were imposed in Wisconsin, Iowa, and Kansas. In the latter State the payments of ton-mile taxes by different types and classes of vehicles were not segregated. The average payment by Wisconsin busses was \$268.08, and by Iowa busses, \$655.81.

Passenger-mile taxes were imposed in seven States. In Wyoming, Colorado, and Utah the taxes were based on revenue passenger-miles; in Maryland, West Virginia, South Carolina, and Oregon they were based on

the passenger capacity times the scheduled or actual mileage. Average payments of passenger-mile taxes varied from \$16.34 in Colorado to \$272.60 in South Carolina.

As a means of comparing the various tax rates based on mileage, ton-miles, or passenger-miles, an example has been computed to show the amount of the tax which would be levied in different States under the same conditions. For this example a 20-passenger bus is taken, and assumed to travel 25,000 miles a year, with an average load of three-fourths capacity, or 15 passengers. The approximate gross weight of this vehicle (table 230) is 5.46 tons. We have, as constants in the computation:

Gross ton-miles.....	136, 500
Capacity seat-miles.....	500, 000
Revenue passenger-miles.....	375, 000

The following States have been chosen as examples: Oklahoma, in which the rate for a 20-passenger bus is 9 mills per mile; Colorado, with a rate of 1 mill per revenue passenger-mile; Maryland, with a rate of one-eighteenth cent per capacity seat-mile; and Iowa, with a rate of 2½ mills per gross ton-mile. The annual payments in the four States at these rates are as follows:

Oklahoma.....	\$225. 00
Colorado.....	375. 00
Maryland.....	277. 78
Iowa.....	341. 25

The average payments of mileage, ton-mile, or passenger-mile taxes by busses in these four States were as follows:

Oklahoma.....	\$232. 27
Colorado.....	16. 34
Maryland.....	239. 69
Iowa.....	655. 81

These averages are affected by the distribution of the busses by capacity in the several States, as well as by the total mileages traveled. Thus, in Colorado, out of 1,735 busses, 1,398 carried 7 passengers or less; in Oklahoma, out of 287 busses, 131 had passenger capacities greater than 17; in Maryland, 590 out of 733 busses were of over 20 passengers capacity; in Iowa, the number of over 20 passengers capacity was 198 out of 288 (including 35 out-of-State busses).

*Average annual mileage.*—The data reported by those States in which the tax is based on mileage afford an opportunity to obtain approximate figures on the average mileage traveled by public-carrier busses. Various uncertainties enter into the reported figures. The amounts collected may not, in a given State, equal the amounts assessed. Furthermore, there are in many States a considerable number of busses operating in interstate service. Since the tax is based on the mileage operated in the State, only a part of the total mileage operated by such busses is included in the total taxed. There is also the fact that in some States—Virginia, for example—replacement busses are not counted as additional, whereas in others the total includes such busses.

The average mileages computed in this manner are given in table 30. All of the States having mileage taxes are included, except New Jersey and Tennessee, in which the numbers of busses paying the tax were not reported. Values for Maryland are also given, as mileage figures were obtained for this State. The average for the nine States listed is 19,547 miles. If the District of Columbia is omitted the average is 22,269 miles.



TABLE 30.—Total and average mileages of public-carrier busses in 1932, based on mileage-tax data reported by 8 States and the District of Columbia

State	Busses	Total tax-paid mileage		Average per vehicle
		Number	Miles	
Alabama.....	210	3,189,880	15,190	
Florida.....	225	6,120,613	27,203	
Georgia.....	374	4,223,491	11,293	
Kentucky.....	193	9,226,763	47,807	
Maryland.....	733	11,317,843	15,440	
Mississippi.....	33	1,157,374	35,072	
New Mexico.....	127	3,617,236	28,482	
Oklahoma.....	287	9,736,761	33,926	
District of Columbia.....	609	5,965,716	9,796	
Total or average.....	2,791	54,555,677	19,547	

<sup>1</sup> Reported mileage increased by factor 1.0905 to account for "additional payments not classified" of \$14,578. See table 197.

<sup>2</sup> Mileage tax went into effect on July 1, 1932, and was imposed only on operations in excess of 12,000 miles per year. These figures are for full-year operations based on reports for the half year.

*Passenger-miles.*—It would be of interest to obtain an estimate of the total passenger mileage of public-carrier busses in 1932. The data on this subject are very meager, as only three States based the tax on actual operations. Of these three, Utah furnished no usable data, as there were two rates, one for hard-surfaced roads and one for other roads. The figures on passenger mileage for Colorado and Wyoming are as follows:

<b>Colorado:</b>	
Number of busses.....	1,735
Total revenue passenger-miles.....	28,349,000
Revenue passenger-miles per bus.....	16,339
Total passenger seats.....	15,282
Revenue miles per passenger seat.....	1,855
<b>Wyoming:</b>	
Number of busses.....	87
Total revenue passenger-miles.....	20,729,220
Revenue passenger-miles per bus.....	238,267
Total passenger seats.....	1,777
Revenue miles per passenger seat.....	11,665

The figures for Colorado appear to be very low. Thus, if it should be assumed that the average revenue load per bus was one-half its seating capacity, the average annual mileage would be 1,855 times 2, or 3,710 miles. In the case of Wyoming the same assumption gives an annual mileage of 23,330 miles.

*Receipts taxes.*—Taxes were levied on the gross receipts of public-carrier bus operations in 10 States, Connecticut, Pennsylvania, Virginia, North Carolina, South Dakota, Arkansas, Idaho, Arizona, Washington, and California. The rates varied from 0.8 percent of gross receipts in Pennsylvania to 6 percent in North Carolina. Average payments per bus varied from \$45.82, in Idaho to \$260.17 in California. In the latter State, however, the receipts tax was in lieu of all other payments except the gasoline tax.

In Arkansas the collections of the receipts tax levied against for-hire carriers of persons and property were reported in a lump sum of \$56,207. An approximate allocation of this amount was made on the basis of a ratio between gross receipts per ton capacity and gross receipts per passenger seat, developed for the States which reported separately the collections from property and passenger carriers.

As stated previously the collections of the gross receipts tax on for-hire vehicles in Pennsylvania could not be allocated, since the number of vehicles paying the tax was unknown. With Pennsylvania left out, the total collections of gross receipts taxes on public-carrier busses in 1932 were \$738,889. The number of

vehicles concerned was 4,406 and the average payment was \$167.70.

In table 31 an analysis is given of the payments of gross receipts taxes on public-carrier busses in all States which levied such imposts, except Arkansas, Pennsylvania, and Virginia. In the latter State the rate was changed during the year, and no attempt was made to estimate the average rate. From the amount collected in each State, the total of tax-paid gross receipts is determined by dividing by the percentage tax rate and multiplying by 100. This quantity is then expressed in terms of gross receipts per vehicle and gross receipts per passenger seat.

In North Carolina a somewhat different method of computation was necessary. In this State the law provides "that the franchise tax shall not be collectible unless and until and only in such amounts as it exceeds the license tax."<sup>17</sup>

In other words, the tax of 6 percent of gross receipts is computed and payments are made only when the amount computed exceeds the license tax or registration fee. It follows that for any vehicle the sum of license tax and gross receipts tax equals 6 percent of gross receipts, and this procedure was followed in computing gross receipts for all busses in North Carolina. There is likelihood of error, in that the operation of some busses may not have produced sufficient revenue to require any payments other than registration fees.

TABLE 31.—Analysis of gross receipts taxes collected on operations of public-carrier busses in seven States in 1932

State	Busses	Estimated total passenger seats	Gross receipts tax collected	Rate of tax	Computed gross receipts	Gross receipts per vehicle	Gross receipts per passenger seat
	Number	Number	Dollars	Percent	Dollars	Dollars	Dollars
Arizona.....	186	4,835	13,835	2.00	691,750	3,719	143
California.....	1,580	34,655	411,072	4.25	9,663,171	6,116	279
Connecticut.....	838	21,073	180,867	3.00	6,028,900	7,194	286
Idaho.....	96	2,402	4,399	1.00	439,900	4,582	183
North Carolina.....	480	10,372	60,687	6.00	1,011,450	2,107	98
South Dakota.....	72	1,360	4,200	3.00	140,000	1,944	103
Washington.....	529	12,114	34,166	1.00	3,416,600	6,459	282
Total.....	3,781	86,811	709,226		21,391,771	5,658	246

<sup>1</sup> Includes estimated collections of \$2,583 from freight operations of 41 passenger-freight busses, taxed at 5 percent.

<sup>2</sup> This is the sum of registration fees and receipts tax payments. The receipts tax is collected only in such amounts as 6 percent of the gross receipts exceeds the annual registration fees.

The figures given in table 31 are to be taken as an indication rather than an exact determination of the revenues derived from the operation of public-carrier busses in these States. There are several sources of possible error. That in the case of North Carolina has been mentioned, as also the permissible deduction of property taxes in Connecticut. The provisions regarding interstate busses introduce a complication, in that a portion of the gross revenues of such busses is not taxed. Furthermore, there is very often a considerable lag between amounts assessed and amounts collected.

The tax-paid gross receipts per vehicle range from \$1,944 in South Dakota to \$7,194 in Connecticut. Tax-paid gross receipts per passenger seat vary from \$98 in North Carolina to \$286 in Connecticut.

*Other special fees.*—Special fees of other types, including fees for certificates of convenience and necessity,

<sup>17</sup> North Carolina Revenue Act of 1921, ch. 427, sec. 209.



permit fees, and franchise or special license fees, were found in 16 States. The total amount of such taxes reported was \$294,596. In addition to this amount certificate fees were paid in New Mexico, but the amount was not segregated as between freight and passenger carriers.

Certain of the payments listed, such as certificate fees in Minnesota, South Dakota, Alabama, and Oklahoma, were very small when expressed as averages per vehicle. In a number of States, however, special fees were imposed on a weight or capacity basis, and in these cases the averages were fairly high. Examples of States imposing fees on this basis were Ohio, in which the average payment (including corporation taxes) was \$56.04; Michigan, with an average of \$119.88; Missouri, with \$183.57; and Nevada, with \$213.21.

#### COMPARISON OF FEES REQUIRED FOR TYPICAL PUBLIC-CARRIER BUS OPERATION

The average payments of State fees and taxes by public-carrier busses in the several States are not truly comparable. There is, for example, a wide variation in the percentage distribution of busses by weight or capacity. In a number of States a great many passenger cars, seating 7 persons or less, were registered as busses; in others the great bulk of the busses had a capacity of 20 passengers or more. There is also the fact that registration for part of the year was much more common in some States than in others; another factor which tends to vitiate comparisons is the variation in intensity of operation. Gasoline taxes, receipts taxes, and those based on mileage, ton-miles, or passenger-miles are dependent for their yield on the amount of travel. The data given in tables 30 and 31, and the comparison of mileage, ton-mile, and passenger-mile tax payments in Oklahoma, Colorado, Maryland, and Iowa indicate that there are great differences in the amount of travel by busses in different States.

In order to show the extremes of variation in taxes payable under comparable operating conditions an example has been computed to show the State fees and taxes which would have been paid in several different

States in 1932 by a 30-passenger bus operating 25,000 miles. The States selected for comparison were Rhode Island, New York, Florida, Michigan, and Oregon.

The net weight of the 30-passenger bus is taken as 10,700 pounds (table 230), and the gross weight at 150 pounds per passenger is 15,200 pounds. At an assumed rate of 5 miles per gallon (p. 20 and table 238) the bus would consume 5,000 gallons per year. The rates of fees required in the five States are given in the following paragraphs.

*Rhode Island.*—A registration fee of \$46 plus \$2 per passenger seat and a gasoline tax of 2 cents per gallon.

*New York.*—A registration fee of \$67.50 and a gasoline tax of 2 cents from January 1 to February 29 and 3 cents beginning March 1, the average payment for the year being approximately 2.86 cents per gallon.

*Florida.*—A registration fee of \$2 per 100 pounds net weight plus \$20 per passenger seat, a gasoline tax of 7 cents per gallon, and a car-mile tax of 1 cent per mile.

*Michigan.*—A registration fee of \$1.25 per 100 pounds net weight, a gasoline tax of 3 cents per gallon, and a public-utility permit fee of \$1 per 100 pounds net weight.

*Oregon.*—A registration fee of \$1.10 per 100 pounds net weight, a gasoline tax of 4 cents per gallon, and a passenger-mile tax of 0.5 mill per capacity seat-mile.

In the case of Florida, in which the required payments were the highest, the items making up the total are as follows:

Registration fee	\$814
Gasoline tax	350
Car-mile tax	250
Total	1,414

The total payments which would be required in the five States chosen for comparison, arranged in descending order of magnitude, are given below:

Florida	\$1,414.00
Oregon	692.70
Michigan	390.75
New York	210.50
Rhode Island	206.00

## TRUCKS, TRACTOR TRUCKS, TRAILERS, AND SEMITRAILERS

The essential facts regarding motor vehicles engaged in the transportation of property in 1932 are set forth in tables 32 to 55. Tables 32 to 42 deal with freight-carrying vehicles as a whole, without distinction as to class of service. Tables 43 to 55 deal with contract and common carriers.

National totals, averages, and percentages, for trucks and tractor trucks and trailers and semitrailers are given in table 32. The tabulation includes, for each capacity group, the number registered and tax-paid, and total and average payments of gasoline taxes, registration fees, special fees, and all fees and taxes. The percentage distribution of numbers registered and fees paid among the several capacity groups is also given.

The total number of freight-carrying vehicles registered in 1932 was 3,644,591, or 14.8 percent of all vehicles registered and tax-paid in that year. The total of all State fees and taxes paid by these vehicles was \$203,866,943, or 25.1 percent of all payments charged directly against motor vehicles in 1932.

Of all trucks and tractor trucks registered in 1932, 83.05 percent were lightweight vehicles, having rated

capacities of 1½ tons or less. The percentage decreases steadily with the size of vehicle, except for the last bracket group, which contains all trucks of more than 5 tons capacity.

In the payments of fees and taxes the percentages were quite different. Five-ton trucks and tractor trucks, which constituted only 0.88 percent of those registered, accounted for 1.54 percent of the gasoline taxes and 3.91 percent of the registration fees paid in 1932 by all trucks and tractor trucks.<sup>18</sup> Those of more than 5 tons capacity, which included only 1.37 percent of the vehicles, contributed 4.41 percent of all State fees and taxes paid by trucks.

This variation of fee payments with capacity is shown more clearly by the averages given in table 32. Average registration fees varied from \$15.51 in the lowest capacity group to \$113.89 paid by those of more than 5 tons capacity; and average gasoline-tax payments ranged from \$36.16 to \$81.12.

Similar relations are shown in the trailer payments. The fees imposed on trailers are, in the majority of

<sup>18</sup> Unless otherwise specified the word "trucks", when used subsequently in this discussion, refers to trucks and tractor trucks.



TABLE 32.—State taxes imposed on freight vehicles in 1932; national totals, averages, and percentages

Rated capacity	Number registered	Percentage distribution	Estimated payments of motor-fuel taxes			Regular registration fees <sup>1</sup>		
			Amount	Average per vehicle	Percentage distribution	Amount collected	Average per vehicle	Percentage distribution
<i>Tons</i>								
Trucks and tractor trucks:								
1½ and less.....	2, 681, 985	83. 05	\$96, 990, 409	\$36. 16	76. 64	\$41, 353, 370	\$15. 42	58. 43
Over 1½ and less than 3.....	341, 285	10. 57	15, 812, 494	46. 33	12. 49	12, 953, 474	37. 96	18. 30
3 and less than 5.....	128, 938	3. 99	7, 721, 581	59. 89	6. 10	8, 601, 940	66. 71	12. 15
5.....	28, 544	. 88	1, 943, 828	68. 10	1. 54	2, 771, 781	97. 11	3. 92
Over 5.....	44, 056	1. 37	3, 573, 972	81. 12	2. 82	5, 013, 807	113. 81	7. 09
Total classified.....	3, 224, 808	99. 86	126, 042, 284	39. 09	99. 59	70, 694, 372	21. 92	99. 89
Not classified by capacity <sup>3</sup> .....	4, 507	. 14	519, 385	115. 24	. 41	77, 657	17. 23	. 11
Other undistributed fees <sup>4</sup> .....						2, 518		. 00
Total.....	3, 229, 315	100. 00	126, 561, 669	39. 19	100. 00	70, 774, 547	21. 92	100. 00
Trailers and semitrailers:								
1½ and less.....	326, 183	78. 55				1, 083, 073	3. 32	31. 44
Over 1½ and less than 3.....	25, 705	6. 19				344, 698	13. 41	10. 01
3 and less than 5.....	23, 781	5. 73				837, 210	35. 20	24. 30
5.....	6, 372	1. 53				364, 700	57. 23	10. 59
Over 5.....	8, 714	2. 10				610, 539	70. 06	17. 72
Total classified.....	390, 755	94. 10				3, 240, 220	8. 29	94. 06
Not classified by capacity.....	24, 521	5. 90				204, 539	8. 34	5. 94
Total.....	415, 276	100. 00				3, 444, 759	8. 30	100. 00
All freight vehicles.....	3, 644, 591		126, 561, 669	39. 19		74, 219, 306	20. 36	

Rated capacity	Excess registration fees <sup>1</sup>	Total registration fees <sup>1</sup>			Special fees and taxes <sup>2</sup>	All fees and taxes		
		Amount collected	Average per vehicle	Percentage distribution		Amount	Average per vehicle	Percentage distribution
<i>Tons</i>								
Trucks and tractor trucks:								
1½ and less.....	\$246, 581	\$41, 599, 951	\$15. 51	58. 42	\$457, 634	\$139, 047, 994	\$51. 85	69. 68
Over 1½ and less than 3.....	86, 861	13, 040, 335	38. 21	18. 32	471, 473	29, 324, 302	85. 92	14. 69
3 and less than 5.....	79, 873	8, 681, 813	67. 33	12. 19	410, 432	16, 813, 826	130. 40	8. 43
5.....	13, 371	2, 785, 152	97. 57	3. 91	80, 494	4, 809, 474	168. 49	2. 41
Over 5.....	3, 535	5, 017, 342	113. 89	7. 05	202, 220	8, 793, 534	199. 60	4. 41
Total classified.....	430, 221	71, 124, 593	22. 06	99. 89	1, 622, 253	198, 789, 130	61. 64	99. 62
Not classified by capacity <sup>3</sup> .....		77, 657	17. 23	. 11	3, 046	600, 088	133. 15	. 30
Other undistributed fees <sup>4</sup> .....		2, 518			165, 568	168, 086		. 08
Total.....	430, 221	71, 204, 768	22. 05	100. 00	1, 790, 867	199, 557, 304	61. 80	100. 00
Trailers and semitrailers:								
1½ and less.....	6, 621	1, 089, 694	3. 34	31. 00	27, 478	1, 117, 172	3. 42	28. 14
Over 1½ and less than 3.....	17, 333	362, 031	14. 08	10. 30	39, 776	401, 807	15. 63	10. 12
3 and less than 5.....	29, 774	866, 984	36. 46	24. 66	125, 028	992, 012	41. 71	24. 99
5.....	12, 613	377, 313	59. 21	10. 73	64, 401	441, 714	69. 32	11. 12
Over 5.....	4, 245	614, 784	70. 55	17. 49	189, 954	804, 738	92. 35	20. 27
Total classified.....	70, 586	3, 310, 806	8. 47	94. 18	446, 637	3, 757, 443	9. 62	94. 64
Not classified by capacity.....		204, 539	8. 34	5. 82		204, 539	8. 34	5. 15
Other undistributed fees <sup>4</sup> .....					8, 377	8, 377		. 21
Total.....	70, 586	3, 515, 345	8. 46	100. 00	455, 014	3, 970, 359	9. 56	100. 00
Undistributed freight-carrier fees <sup>5</sup> .....					339, 280	339, 280		
All freight vehicles.....	500, 807	74, 720, 113	20. 50		2, 585, 161	203, 866, 943	55. 94	

<sup>1</sup> In a number of States contract and common carriers of property were required to pay higher registration fees than private carriers. "Regular registration fees" include actual payments of private carriers and the estimated payments of contract and common carriers based on the private carrier rates. "Excess registration fees" include all payments of contract and common carriers in excess of the estimated payments at the private-carrier rates. "Total registration fees" are total actual payments by all classes of carriers.

<sup>2</sup> Includes all special fees and taxes, paid principally by contract and common carriers, such as mileage taxes, receipts taxes, franchise fees, privilege taxes, and other miscellaneous special fees. Excess registration fees are not included.

<sup>3</sup> All unclassified were tractor trucks. The payments by these vehicles could not logically be distributed among the several capacity groups.

<sup>4</sup> The term "Other undistributed fees" refers to payments which could not properly be assigned to a specific number of vehicles and therefore could not be distributed among the several capacity groups. Also included are payments of special fees by contract-carrier trucks in Montana, Oklahoma, and South Dakota, \$80,701; and special fees of common-carrier trucks in South Dakota, \$36,971. The numbers of these trucks were given, but their registration fees were not segregated from those of private carriers, and they were not classified by weight or capacity.

<sup>5</sup> Special fees applicable to both trucks and trailers, which could not be allocated by reasonable methods of approximation.

States, considerably less than those imposed on trucks. This is particularly true in the case of very light trailers, as is shown by the fact that those having capacities of 1½ tons or less paid average registration fees of only \$3.34. However, there is a sharp rise in average payments with capacity, those of more than 5 tons capacity being charged with average registration fees of \$70.55, and total payments of \$92.35.

The excess registration fees of \$500,807, paid by contract and common carriers, and the special fees of \$2,585,161, which were also, for the most part, the

contribution of for-hire carriers, play no great part in the total payments by trucks and trailers. They are included in table 32 to complete the record; and are taken up in detail in the section dealing with contract and common carriers.

#### DISTRIBUTION BY CAPACITY GROUPS

In table 33 all trucks and tractor trucks and trailers and semitrailers registered in each State in 1932 are listed by capacity groups. While this table is useful



TABLE 33.—State totals of freight vehicles registered and tax-paid in 1932; grouped according to rated capacity

Division and State	Trucks and tractor trucks							Trailers and semitrailers						
	Rated capacity in tons							Rated capacity in tons						
	1½ and less	Over 1½ and less than 3	3 and less than 5	5	Over 5	Not classified by capacity <sup>1</sup>	Total	1½ and less	Over 1½ and less than 3	3 and less than 5	5	Over 5	Not classified by capacity	Total
<b>New England</b> .....	191,983	22,159	13,479	2,489	3,726	817	234,653	7,000	247	252	84	654	139	8,376
Maine.....	31,519	2,870	1,430	195	143	46	36,203	3,997					139	4,136
New Hampshire.....	14,025	1,698	1,445	203	7		17,378	1,153	48	47	34	4		1,286
Vermont.....	6,780	906	548	75			8,309	473	3					479
Massachusetts.....	81,751	10,966	6,534	907	2,030	771	102,959	248	136	162	48	523		1,117
Rhode Island.....	15,424	1,086	1,089	166	651		18,416	18	11	13	1	25		68
Connecticut.....	42,484	4,633	2,433	943	895		51,388	1,111	49	27	1	102		1,290
<b>Middle Atlantic</b> .....	504,495	137,034	41,934	15,363	28,134	162	727,182	11,713	5,329	2,752	1,238	2,842	3,038	26,912
New York.....	216,555	64,564	14,413	6,867	11,366		313,765	5,559	4,298	1,078	170	2,683		13,788
New Jersey.....	89,916	18,781	10,083	1,616	8,208		128,604							3,038
Pennsylvania.....	144,564	45,633	12,515	5,773	7,743	96	216,334	4,549	862	1,305	826	13		7,555
Delaware.....	6,884	888	525	188	181		8,666	555	60	28	10	31		674
Maryland.....	34,743	3,712	2,245	620	207		41,527	719	99	243	215	35		1,311
District of Columbia.....	11,843	3,496	2,153	299	429	66	18,286	331	20	98	17	80		546
<b>South Atlantic</b> .....	224,538	13,818	6,262	540	91		245,249	17,847	2,082	1,697	301	92	3,750	25,769
Virginia.....	58,379	2,982	904	73	6		62,344	1,800	175	302	112	1		2,390
West Virginia.....	29,536	1,538	1,640	189	13		32,916	1,391	221	23	6	20		1,661
North Carolina.....	43,242	4,175	2,599	207	39		50,262	6,692	837	611	86	39		8,265
South Carolina.....	18,341	1,024	354	3			19,722	809	541	483	45	32		1,910
Georgia.....	39,665	1,934	430	20	1		42,050	147	65	48	11		3,750	4,021
Florida.....	35,375	2,165	335	48	32		37,955	7,008	243	230	41			7,522
<b>East North Central</b> .....	591,016	71,247	24,606	5,120	4,810	1,852	698,651	141,895	4,749	7,014	1,445	1,972		157,075
Ohio.....	137,880	20,345	7,940	501	826		167,492	40,816	1,268	2,603	335	576		45,698
Indiana.....	113,370	4,850	1,766	117	64	1,852	122,019	21,435	913	792	142	261		23,543
Illinois.....	145,083	18,577	8,845	3,482	1,833		177,820	7,552	811	227	41	272		8,903
Michigan.....	96,169	21,743	3,321	638	1,402		123,273	71,961	1,398	3,016	789	374		77,538
Wisconsin.....	98,514	5,732	2,734	382	685		108,047	131	359	376	138	489		1,493
<b>West North Central</b> .....	408,507	24,361	9,161	804	168		443,001	40,468	1,594	1,557	1,017	697	13,478	58,811
Minnesota.....	95,877	3,871	1,570	282	50		101,650	20,298	409	440	210	172		21,529
Iowa.....	63,511	9,024	2,162	99	86		74,882	2,369	145	205	64	91		2,874
Missouri.....	88,668	6,315	3,911	343	28		99,265	7,047	601	648	694	418		10,008
North Dakota.....	22,957	471	156	6			23,590	19	3	14	2	1		39
South Dakota.....	18,581	789	168	4			19,542	8,800	46	5	1			8,852
Nebraska.....	49,636	1,083	630	42	3		52,294						13,478	13,478
Kansas.....	69,277	1,908	564	28	1		71,778	1,335	390	245	46	15		2,031
<b>East South Central</b> .....	112,139	4,946	2,130	162	19	398	119,794	4,497	584	590	100	21	4,056	9,848
Kentucky <sup>2</sup> .....	28,845	1,957	753	58	8		31,621							
Tennessee.....	29,152	1,322	500	72		388	31,434	2,258	438	491	86	21		3,204
Alabama.....	30,228	1,052	277	7	1	10	31,575						4,056	4,056
Mississippi.....	23,914	615	600	25	10		25,164	2,239	146	99	14			2,498
<b>West South Central</b> .....	259,558	29,120	9,856	1,177	307	1,170	301,188	32,841	5,952	5,816	812	174		45,535
Arkansas.....	22,068	775	143	2	1		22,989	2,145	285	428	146			3,004
Louisiana.....	37,791	2,159	628	72	33	1,170	41,853	3,281	1,308	1,685	219			6,493
Oklahoma <sup>3</sup> .....	38,628	4,321	1,576	326	33		44,884							
Texas.....	161,071	21,865	7,509	777	240		191,462	27,415	4,359	3,703	447	174		36,098
<b>Mountain</b> .....	115,478	7,728	3,007	502	346	56	127,117	12,938	510	428	91	108	60	14,135
Montana.....	19,514	776	203	28			20,521						60	60
Idaho.....	12,417	1,176	365	50	22		14,030	9,912	73	60	10			10,055
Wyoming.....	9,163	476	230	10			9,879	12	1	4	1			18
Colorado.....	27,368	2,286	514	109	24	56	30,357	225	197	126	23	13		584
New Mexico.....	14,354	489	160	15	2		15,020	500	71	38	6	4		619
Arizona.....	12,851	1,049	521	102	164		14,687	1,490	130	127	38	71		1,856
Utah.....	13,980	1,159	731	134	92		16,096	221	30	50	12	3		325
Nevada.....	5,831	317	283	54	42		6,527	578	8	14	1	17		618
<b>Pacific</b> .....	274,271	30,812	18,503	2,387	6,455	52	332,480	56,984	4,658	3,675	1,284	2,154		68,755
Washington.....	52,337	6,845	3,279	456	909		63,826	3,617	182	245	44	208		4,296
Oregon.....	27,224	4,307	1,502	286	1,158		34,477	797	283	343	85	198		1,706
California.....	194,710	19,660	13,722	1,645	4,388	52	234,177	52,570	4,193	3,087	1,155	1,748		62,753
<b>Grand total</b> .....	2,681,985	341,285	128,938	28,544	44,056	4,507	3,229,315	326,183	25,705	23,781	6,372	8,714	24,521	415,276

<sup>1</sup> In all cases these vehicles are unclassified tractor trucks.<sup>2</sup> Full trailers prohibited. Semitrailers registered with tractor trucks.<sup>3</sup> No registration of trailers or semitrailers in 1932.

chiefly for reference purposes certain significant facts may be gleaned from it. Of particular interest is the distribution of trucks by capacity in different States and in the several regional groups. In those States which are predominantly rural the percentage of light trucks was very high, and there were relatively few having capacities of three tons or more. In seven States, Vermont, South Carolina, North Dakota, South Dakota,

Tennessee, Montana, and Wyoming, none had a capacity of more than 5 tons. Five-ton trucks were found in all States, but the number was 20 or less in South Carolina, Georgia, North Dakota, South Dakota, Alabama, Arkansas, Wyoming, and New Mexico.

On a percentage basis we find relations between trucks, 1½ tons and less and trucks 3 tons and over, in the nine regional groups of States as shown in table 34.



TABLE 34.—Percentage of trucks 1½ tons and less and 3 tons and over

Division	1½ tons and less	3 tons and over	Division	1½ tons and less	3 tons and over
	Percent	Percent		Percent	Percent
New England.....	82.10	8.42	East South Central.....	93.92	1.94
Middle Atlantic.....	69.39	11.75	West South Central.....	86.51	3.78
South Atlantic.....	91.56	2.81	Mountain.....	90.88	3.03
East North Central.....	84.82	4.96	Pacific.....	82.51	8.23
West North Central.....	92.21	2.29	All States.....	83.17	6.25

As would be expected, high percentages of heavy trucks are shown in the Middle Atlantic, New England, Pacific, and East North Central States. Relatively few are found in the South Atlantic, East South Central, West North Central, and Mountain States. In the West South Central group, considerable numbers of heavy trucks in Oklahoma and Texas bring the percentage well above those in the other southern groups.

The number of heavy trucks registered in certain States may be affected by restrictions on the gross loads which are permitted on the highways. A gross-weight restriction of, say, 20,000 pounds does not preclude the registration of trucks of 5 tons or more capacity, but it very definitely limits the loads which such vehicles may carry. The approximate average net weight of a 5-ton truck, as determined for the purposes of this survey (table 231), is 11,680 pounds, and that of a 7-ton truck is 15,200 pounds. Under a gross-weight limitation of 20,000 pounds the permissible pay loads of these two vehicles are 8,320 and 4,800 pounds, respectively. Such restrictions will naturally tend to discourage the registration of heavy vehicles.

The extent to which gross-load limits operate in this manner is difficult to discern, because of the influence of other factors. Table 35 shows, for a number of the States which reported very few heavy vehicles, the permissible gross weights of 4- and 6-wheel trucks (single units) under regulations existing in 1932 (11). In a number of these States greater loads were allowed under special permits.

TABLE 35.—Permissible gross weight of 4-wheel and 6-wheel trucks

State	Gross weight 4-wheel truck	Gross weight 6-wheel truck	State	Gross weight 4-wheel truck	Gross weight 6-wheel truck
	Pounds	Pounds		Pounds	Pounds
Vermont.....	20,000	20,000	Kentucky.....	18,000	18,000
Virginia.....	32,000	35,000	Tennessee.....	20,000	20,000
South Carolina.....	25,000	25,000	Alabama.....	24,000	32,000
Georgia.....	22,000	39,000	Mississippi.....	22,000	22,000
Florida.....	20,000	20,000	Arkansas.....	22,000	30,000
North Dakota.....	32,000	48,000	Montana.....	24,000	34,000
South Dakota.....	20,000	20,000	Wyoming.....	30,000	30,000
Kansas.....	28,000	34,000	New Mexico.....	600(L+40)	

The weights given in table 35 are the maximum allowable without special permit. In Virginia the law specified a limit of 24,000 pounds for four-wheel trucks equipped with single tires; with dual tires 32,000 pounds was permitted. In Florida private and contract carriers were restricted to 16,000 pounds; common carriers were permitted 20,000 pounds. This load restriction did not apply in cities, and heavier loads were allowable on the highways under permit. In the formula given for New Mexico, *L* is the distance in feet between the first and last axles.

In Texas the gross weight limitation for four-wheel vehicles is 22,000 pounds, and for six-wheel vehicles

30,000 pounds. There is, however, a very burdensome restriction on the loads which may be carried. In the acts of the forty-second legislature, 1931, is found the following provision:<sup>19</sup>

No commercial motor vehicle, truck-tractor, trailer or semi-trailer shall be operated on the public highway outside of the limits of an incorporated city or town with a load exceeding seven thousand (7,000) pounds on any such vehicle or train or combination of vehicles; \* \* \*

In sec. 7, new section 5b, the following exception to this provision is made:<sup>19</sup>

The limitations imposed by this act as to length of vehicle or combination of vehicles and weights of loads and of height of vehicle with load shall not apply to vehicles when used only to transport property from point of origin to the nearest practicable common carrier receiving or loading point or from a common carrier unloading point by way of the shortest practicable route to destination; provided, said vehicle does not pass a delivery or receiving point of a common carrier equipped to transport such load, or when used to transport property from the point of origin to point of destination thereof when the destination of such property is less distant from the point of origin thereof than the nearest practicable common carrier receiving or loading point equipped to transport such load; provided, however, that in no event except by special permit, as hereinbefore specifically provided, shall \* \* \* the weight of such loads exceed fourteen thousand (14,000) pounds; \* \* \*

It is plain that in a number of these States the weight limitations were severe. However, load restrictions cannot account for the small numbers of heavy trucks in Virginia, Georgia, North Dakota, Kansas, Alabama, Montana, and Wyoming, particularly as several of those named offered considerable encouragement to the use of six-wheel trucks. The fact that all of the States in the list given above are of relatively low industrial and commercial development is without doubt the main reason for their low registration of heavy trucks. The effect of high registration fees on the number of heavy trucks is discussed in subsequent paragraphs.

#### REGISTRATION RATES AND AVERAGE PAYMENTS

In table 36 there is given a comparison of the average payments, in each State, by trucks in the five capacity groups with the legal rates of registration fee for 1-, 2-, 3½-, 5-, and 7-ton trucks. These tonnages roughly correspond to the average capacities of trucks in the five brackets.

The rates of registration fee given in table 36 may, in general, be defined as the payments required, under laws in effect in 1932, for full-year registration of four-wheel, pneumatic-tired trucks of the tonnages listed, when privately owned and operated. The average payments with which they are compared are those of private trucks only, except in the case of States which reported for-hire carriers with those privately owned and operated. Tractor trucks, where reported separately, were also omitted in the computation of averages.

In computing the legal rates for those States in which the basis of taxation was weight or horsepower, conversions were made according to the approximate relations which were established between these quantities and the rated capacity (table 231, and pp. 262 and 263). In cases where the registration fee is reduced after the first registration, the first-year rate was used. In Minnesota registraion fees were based on the value of the vehicle. No attempt was made to estimate the legal rates in this State, nor in the case of Mississippi, in which the law was changed on July 1, 1932.

<sup>19</sup> Texas, General laws 1931, ch. 282, sec. 5, 7.



TABLE 36.—Legal rates and average payments of registration fees on trucks of different rated capacities in 1932

Division and State	Legal rates <sup>1</sup> for trucks of a rated capacity of—					Average payments <sup>2</sup> for trucks of a rated capacity of—					
	1 ton	2 tons	3½ tons	5 tons	7 tons	1½ tons and less	Over 1½ and less than 3 tons	3 and less than 5 tons	5 tons	Over 5 tons	All trucks
<b>New England</b> .....	<b>\$21.83</b>	<b>\$40.13</b>	<b>\$75.42</b>	<b>\$107.96</b>	<b>\$156.92</b>	<b>\$14.87</b>	<b>\$30.70</b>	<b>\$54.73</b>	<b>\$93.07</b>	<b>\$124.20</b>	<b>\$20.58</b>
Maine.....	15.00	20.00	80.00	125.00	150.00	14.84	21.80	62.17	127.39	117.34	18.28
New Hampshire.....	27.00	57.60	96.00	130.20	175.20	20.14	55.70	94.68	123.79		31.02
Vermont.....	36.00	76.80	144.00	180.00	180.00	37.42	88.08	141.14	142.11		50.59
Massachusetts.....	9.00	14.40	24.00	32.55	43.80	8.73	17.88	27.61	32.14	33.19	11.04
Rhode Island.....	21.50	34.50	48.50	62.50	100.00	18.02	34.90	51.78	68.63	82.24	23.74
Connecticut.....	22.50	37.50	60.00	117.50	292.50	18.98	35.92	60.40	119.82	281.19	28.88
<b>Middle Atlantic</b> .....	<b>21.06</b>	<b>29.79</b>	<b>50.09</b>	<b>70.95</b>	<b>84.78</b>	<b>19.03</b>	<b>36.51</b>	<b>60.58</b>	<b>83.81</b>	<b>110.03</b>	<b>29.51</b>
New York.....	32.00	44.80	72.00	93.60	121.60	20.77	41.92	69.17	84.03	106.38	31.65
New Jersey.....	27.00	39.00	60.00	75.00	99.00	20.42	35.44	54.51	70.05	86.64	30.13
Pennsylvania.....	35.00	45.00	90.00	155.00	155.00	19.80	33.81	72.33	94.96	146.95	32.36
Delaware.....	24.00	40.00	66.00	88.00	118.00	17.69	40.36	62.41	82.34	101.97	25.68
Maryland.....	7.36	8.96	11.52	13.12	14.08	7.61	12.63	21.76	50.19	37.98	9.39
District of Columbia.....	1.00	1.00	1.00	1.00	1.00	1.42	1.36	1.18	1.19	1.00	1.37
<b>South Atlantic</b> .....	<b>21.12</b>	<b>51.12</b>	<b>107.92</b>	<b>185.58</b>	<b>359.75</b>	<b>17.93</b>	<b>36.76</b>	<b>68.01</b>	<b>141.08</b>	<b>138.06</b>	<b>20.01</b>
Virginia.....	15.00	30.00	80.00	200.00	300.00	14.88	29.80	61.11	195.88		16.19
West Virginia.....	18.75	37.50	75.00	112.50	112.50	19.53	41.95	51.13	89.01	98.89	21.38
North Carolina.....	33.00	67.20	160.00	217.00	292.00	15.46	36.49	77.58	153.03	157.77	20.25
South Carolina.....	15.00	30.00	100.00	200.00	400.00	19.37	35.32	64.89	300.00		20.93
Georgia.....	15.00	30.00	52.50	150.00	750.00	16.37	28.65	43.46	133.93	375.00	17.04
Florida.....	30.00	112.00	180.00	234.00	304.00	25.32	49.16	69.88	106.38	127.50	27.14
<b>East North Central</b> .....	<b>22.80</b>	<b>50.80</b>	<b>115.60</b>	<b>159.85</b>	<b>224.40</b>	<b>15.06</b>	<b>49.46</b>	<b>102.60</b>	<b>150.34</b>	<b>201.67</b>	<b>23.54</b>
Ohio.....	40.00	68.00	135.00	193.25	272.00	21.78	63.39	126.51	186.99	223.47	32.41
Indiana.....	10.00	35.00	60.00	100.00	100.00	10.26	33.75	39.92	93.75	111.44	11.78
Illinois.....	12.00	35.00	110.00	150.00	250.00	10.77	33.25	86.94	143.89	212.80	21.60
Michigan.....	32.00	56.00	113.00	146.00	190.00	19.60	52.38	113.21	142.15	167.34	29.07
Wisconsin.....	20.00	60.00	160.00	210.00	310.00	13.20	58.66	123.40	194.67	219.16	20.17
<b>West North Central</b> .....	<b>16.58</b>	<b>35.17</b>	<b>96.33</b>	<b>208.67</b>	<b>430.17</b>	<b>13.24</b>	<b>33.63</b>	<b>42.13</b>	<b>76.54</b>	<b>123.88</b>	<b>14.71</b>
Minnesota.....	(3)	(3)	(3)	(3)	(3)	15.81	48.23	76.18	120.98	174.37	17.85
Iowa.....	15.00	40.00	130.00	250.00	350.00	17.27	40.88	98.14	206.18	227.74	20.17
Missouri.....	10.50	18.00	18.00	27.00	36.00	9.51	16.44	17.04	26.19	34.73	10.28
North Dakota.....	21.00	55.00	90.00	400.00	900.00	14.63	37.73	70.42	233.92		15.26
South Dakota.....	30.00	50.00	225.00	400.00	1,000.00	19.39	99.24	148.31	325.00		23.78
Nebraska.....	8.00	18.00	45.00	75.00	115.00	8.70	18.22	31.81	75.00	95.00	9.40
Kansas.....	15.00	30.00	70.00	100.00	180.00	12.24	32.76	52.43	123.36	185.61	12.69
<b>East South Central</b> .....	<b>24.67</b>	<b>58.00</b>	<b>104.33</b>	<b>290.17</b>	<b>577.50</b>	<b>22.46</b>	<b>55.59</b>	<b>77.87</b>	<b>169.78</b>	<b>155.83</b>	<b>24.73</b>
Kentucky.....	30.00	70.00	125.00	250.00	360.00	32.45	65.31	90.58	274.44	210.31	35.02
Tennessee.....	21.50	54.00	88.00	220.50	372.50	24.16	53.13	67.34	163.13		26.41
Alabama.....	22.50	50.00	100.00	400.00	1,000.00	17.85	43.65	91.39	328.57	187.50	19.41
Mississippi.....	(3)	(3)	(3)	(3)	(3)	15.00	59.04	71.02	131.98	114.64	17.57
<b>West South Central</b> .....	<b>24.91</b>	<b>59.16</b>	<b>177.12</b>	<b>307.50</b>	<b>704.48</b>	<b>16.25</b>	<b>38.33</b>	<b>78.71</b>	<b>128.33</b>	<b>142.56</b>	<b>20.83</b>
Arkansas.....	25.00	60.00	150.00	300.00	400.00	23.10	58.58	116.97	300.00	100.00	24.44
Louisiana.....	25.64	59.04	150.48	347.88	949.92	19.28	40.32	66.90	150.45	108.93	21.41
Oklahoma.....	25.00	60.00	200.00	300.00	300.00	17.26	35.86	59.34	155.44	155.44	21.61
Texas.....	24.00	57.60	208.00	282.10	1,168.00	14.38	38.09	83.48	113.36	146.43	20.10
<b>Mountain</b> .....	<b>21.56</b>	<b>36.35</b>	<b>73.46</b>	<b>102.95</b>	<b>162.89</b>	<b>12.96</b>	<b>28.40</b>	<b>48.61</b>	<b>91.38</b>	<b>152.76</b>	<b>14.94</b>
Montana.....	10.00	22.50	60.00	60.00	200.00	10.38	24.07	34.12	44.39		11.11
Idaho.....	28.00	48.00	83.20	116.00	160.00	21.91	41.31	46.78	68.46	90.13	23.89
Wyoming.....	15.00	30.00	75.00	100.00	150.00	17.19	33.92	49.33	90.00		18.66
Colorado.....	10.00	17.50	37.50	50.00	100.00	11.75	16.73	24.43	43.45		12.17
New Mexico.....	58.00	90.00	158.00	212.00	282.00	16.27	41.87	54.03	96.54	64.87	16.49
Arizona.....	23.50	31.50	71.00	120.50	123.50	11.13	36.39	72.76	131.72	175.18	17.10
Utah.....	10.00	22.50	55.00	100.00	200.00	8.30	24.17	45.31	90.91	148.86	12.21
Nevada.....	18.00	28.80	48.00	65.10	87.60	11.73	29.94	43.39	63.30	63.02	14.01
<b>Pacific</b> .....	<b>21.33</b>	<b>31.87</b>	<b>60.00</b>	<b>78.23</b>	<b>104.40</b>	<b>7.72</b>	<b>23.84</b>	<b>48.28</b>	<b>64.57</b>	<b>68.66</b>	<b>12.88</b>
Washington.....	13.00	23.00	38.00	53.00	73.00	9.01	22.81	35.92	54.26	65.89	12.88
Oregon.....	40.00	61.60	99.00	128.70	167.20	22.04	40.37	58.71	72.51	79.32	27.79
California.....	11.00	11.00	43.00	53.00	73.00	5.63	21.28	50.29	66.27	66.93	10.99
<b>All States</b> .....						<b>15.35</b>	<b>37.86</b>	<b>67.00</b>	<b>97.80</b>	<b>115.46</b>	<b>21.63</b>

<sup>1</sup> Full-year fees computed at legal registration rates for 4-wheel, pneumatic-tired trucks. Where the basis of taxation was other than capacity, estimated fees were computed on the basis of established relations between capacity and net weight, gross weight, or horsepower. In many States maximum gross weight limitations would prohibit the use of 7-ton trucks when loaded to capacity, but in all cases operation of a limited number of this capacity is apparently legal under special permit. In the case of Vermont the legal fee of 5- and 7-ton trucks is computed on the basis of a maximum legal gross weight of 20,000 pounds. Average legal fees for geographic divisions are arithmetic averages of the fees of the States in each division.

<sup>2</sup> Average payments by private trucks only, except in the case of States which reported for-hire carriers with those privately owned and operated. Tractor trucks, where reported separately, were also omitted in the computation of averages.

<sup>3</sup> No estimate attempted as the fee is based on the value of the vehicle.

<sup>4</sup> First-year registration fee. Fee decreases with subsequent registrations.

<sup>5</sup> No estimate was attempted because rate of fee was changed and a second registration required on July 1, 1932.

The matter of weight restrictions was considered and it was found that in most of the States in which such restrictions would prohibit the use of 5- or 7-ton trucks at capacity load, there were provisions under which such loads were allowable, and, with one exception, computations were made on the basis of capacity load. In the case of Vermont the rates for 5- and 7-ton trucks were computed on the basis of the maximum gross weight of 20,000 pounds.

There are other factors which complicate the problem of computing rates of registration fees, and which

tend to discount the value of a comparison with average payments. A considerable number of States taxed vehicles equipped with solid tires at higher rates than those having pneumatic tires. In most cases the number of such vehicles was negligible. In Maryland, however, the number of solid-tired trucks was sufficiently great to bring the average payments of heavy trucks to a figure much higher than the rates required of pneumatic-tired trucks. There were in this State 1,267 solid-tired trucks of 3 tons or more capacity, with rates varying from \$30 to \$300. The correspond-



ing number of pneumatic-tired trucks was 1,416, and the rates, at 32 cents per horsepower, ranged from \$8 to \$16. As a result the average payments shown for Maryland in the three upper brackets are considerably higher than the legal rates for pneumatic-tired trucks.

In a few States the registration fees imposed on 6-wheel trucks were different from those required on 4-wheel trucks. In Pennsylvania, where the basis of taxation was chassis weight, 4-wheel trucks with pneumatic tires were required to pay fees ranging from \$16.50 to \$155, while the rates required of 6-wheel trucks ranged from \$40 to \$225. Higher rates were also charged against vehicles with cushion and solid tires.

Another example is found in Arizona, where higher rates were charged on solid-tired and three-axle vehicles. Thus, for trucks having net weights of 12,000 pounds and over, the registration rates were as follows: Pneumatic tires, \$123.50, solid tires, \$243.50, three axles, \$188.50. The numbers of trucks registered in these three classes were 40, 8, and 80, respectively.

In California trucks having a net weight of 6,000 pounds or more and a gross weight exceeding 22,000 pounds were required to pay a registration fee of \$73. The maximum fee for vehicles of not more than 22,000 pounds gross weight was \$53. The gross-weight limit on 4-wheel trucks was 22,000 pounds although this might be exceeded in cities, under municipal regulations. All trucks reported in this survey as having paid the \$73 rate were 6-wheel trucks. Solid-tired trucks were also charged heavier fees in this State.

In other States certain classes of trucks were favored in the registration rates. In Louisiana, for example, farm trucks and those operated only in cities paid registration fees at lower rates than other trucks. In Iowa also city trucks were favored, and in Minnesota farm trucks paid at a lower rate than other private carriers. In Massachusetts and in the District of Columbia vehicles driven electrically were required to pay higher rates in lieu of the gasoline taxes.

These examples are sufficient to show the difficulties involved in making a table of registration fees which can be regarded as generally applicable. In spite of these complications it is possible to make certain fruitful comparisons.

As an aid in comparing the registration fees in the nine regional groups of States, the arithmetical means of the fees in the States of each region have been tabulated. These figures have value only as they roughly indicate the range of registration rates in the various geographical divisions.

In the rates charged against 1-ton trucks it will be observed that there is no marked regional trend, the averages of the rates varying from \$16.58 in the West North Central States to \$24.67 in the East South Central group. In certain States, such as Ohio, New Mexico, and Oregon, the fees charged were unusually high. Among the low rates, that of \$1 in the District of Columbia stands out; the rates in Maryland, Nebraska, and Massachusetts were also low.

The registration rates of 2-ton trucks vary more widely, the regional averages as well as the values for individual States. Rates were lowest in the Middle Atlantic and Pacific States and highest in the three southern groups.

In the registration fees charged against heavy trucks there are more definite trends. In the Middle Atlantic, Pacific, Mountain, and New England States the rates are comparatively low; in the West North Central

States and the three groups of the South they are conspicuously high. Following are examples of unusually high rates: In South Carolina, 7-ton trucks, \$400; in Georgia, 7-ton trucks, \$750; in North Dakota, 5-ton trucks, \$400, 7-ton trucks, \$900; in South Dakota, 3½-ton trucks, \$225, 5-ton trucks, \$400, 7-ton trucks, \$1,000; in Alabama, 5-ton trucks, \$400, 7-ton trucks, \$1,000; in Arkansas, 5-ton trucks, \$300, 7-ton trucks, \$400; in Louisiana, 5-ton trucks \$347.88, 7-ton trucks, \$949.92; in Texas, 7-ton trucks, \$1,168.

No direct or general comparison between the average payments and the legal rates given in table 36 is possible. In the first place the 1-, 2-, 3½-, 5-, and 7-ton trucks are only approximately representative of the corresponding capacity groups. The inconsistencies caused by trucks such as those with solid tires, which pay at different rates from those tabulated, have been discussed. In North Dakota, Oklahoma, and New Mexico the rate decreases after the first year of registration. It should also be pointed out that in the case of 25 States the registration rates were computed by means of approximate relations between rated capacity and gross weight, net weight, chassis weight, or horsepower.

Aside from these factors, which tend to confuse any attempt at a comparative analysis, differences between the legal rates and average payments are chiefly attributable to the rather common practice of registering vehicles for a part of the year only. A small percentage of half-year and quarterly registrations is to be expected as a result of the purchase of new equipment, as well as seasonal operations. In the case of New Jersey trucks, the "half-rate commercials", issued after July 1, 1932, were reported separately from those registered at the full-year rate. Out of 128,604 truck licenses issued, 11,038 were taken out at the half rate. In the report for Delaware the amounts collectible at the full-year rate were tabulated for comparison with the actual collections. Because of half-rate registrations on or after August 1, the amount collected was \$221,757, as compared with the figure \$230,982, computed at the annual rates.

In some States partial registrations appeared to play a much larger part, particularly in the higher capacity groups. In Florida 28 privately owned and operated trucks having capacities of 5½ to 7½ tons, inclusive, were reported as paying registration fees of \$3,360, or \$120 per vehicle. Four trucks of more than 7½ tons capacity were reported as paying \$720. The rate of registration fee in Florida, for heavy trucks, was \$2 per hundredweight, net weight. On the basis of approximate net weights for vehicles of these sizes (table 231), there are the following legal rates of registration fee:

5½-ton-----	\$250
6-ton-----	268
7-ton-----	304
8-ton-----	328

The statistician reporting for Florida made the following statement regarding the registration of heavy trucks in 1932:

Due to financial conditions in this State, owners of the larger units purchased tags quarterly or semiannually. A few were sold for the year, but the sales were usually for a less period.

In Oklahoma trucks of more than 4 tons capacity were required to pay a registration fee of \$300. There were 425 such trucks registered; the total payments were \$66,063, or \$155.44 per vehicle.



TABLE 37.—Relative ranks of States with respect to numbers and percentages of heavy trucks, registration fees and payments, and State highway mileage and expenditures

Division and State  (1)	Registration of trucks				Proportion of heavy trucks				Rates of registration fee for heavy trucks <sup>1</sup>			
	All trucks		3 tons capacity and over		3 tons capacity and over		5 tons capacity and over		3½ tons capacity		5 tons capacity	
	Persons per truck	Rank of State <sup>4</sup>	Persons per truck	Rank of State <sup>4</sup>	Percentage of all trucks	Rank of State <sup>5</sup>	Percentage of all trucks	Rank of State <sup>5</sup>	Legal rate	Rank of State <sup>5</sup>	Legal rate	Rank of State <sup>5</sup>
	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	Number		Number		Percent		Percent		Dollars		Dollars	
<b>New England</b> .....	<b>34.8</b>	<b>(4)</b>	<b>415</b>	<b>(3)</b>	<b>8.42</b>	<b>(2)</b>	<b>2.66</b>	<b>(2)</b>	<b>75.42</b>	<b>(6)</b>	<b>107.96</b>	<b>(6)</b>
Maine.....	22.0	2	451	13	4.89	22	.93	20	80.00	21	125.00	19
New Hampshire.....	26.8	11	281	5	9.52	7	1.21	18	96.00	17	130.20	17
Vermont.....	43.3	35	577	18	7.50	13	.90	21	144.00	9	180.00	13
Massachusetts.....	41.3	33	449	14	9.27	8	2.87	10	24.00	36	32.55	33
Rhode Island.....	37.3	27	361	9	10.35	5	4.44	4	48.50	30	62.50	29
Connecticut.....	31.3	19	376	11	8.31	11	3.58	8	60.00	27	117.50	21
<b>Middle Atlantic</b> .....	<b>39.4</b>	<b>(6)</b>	<b>335</b>	<b>(2)</b>	<b>11.75</b>	<b>(1)</b>	<b>5.98</b>	<b>(1)</b>	<b>50.09</b>	<b>(9)</b>	<b>70.95</b>	<b>(9)</b>
New York.....	40.1	32	386	12	10.40	4	5.81	3	72.00	23	93.60	25
New Jersey.....	31.4	20	203	2	15.48	2	7.64	1	60.00	27	75.00	27
Pennsylvania.....	44.5	36	370	10	12.04	3	6.25	2	90.00	18	155.00	14
Delaware.....	27.5	13	267	4	10.32	6	4.26	5	66.00	26	88.00	26
Maryland.....	39.3	30	531	15	7.40	14	1.99	13	11.52	38	13.12	35
District of Columbia.....	26.6	10	169	1	15.81	1	4.00	7	1.00	39	1.00	36
<b>South Atlantic</b> .....	<b>54.8</b>	<b>(8)</b>	<b>1,949</b>	<b>(8)</b>	<b>2.81</b>	<b>(7)</b>	<b>.26</b>	<b>(6)</b>	<b>107.92</b>	<b>(3)</b>	<b>185.55</b>	<b>(4)</b>
Virginia.....	38.8	29	2,464	36	1.58	38	.13	37	80.00	21	200.00	11
West Virginia.....	52.5	38	939	24	5.60	19	.61	24	75.00	22	112.50	23
North Carolina.....	63.1	40	1,114	28	5.66	18	.49	27	160.00	5	217.00	8
South Carolina.....	88.2	47	4,870	45	1.81	35	.02	44	100.00	15	200.00	11
Georgia.....	69.2	41	6,449	46	1.07	43	.05	41	52.50	29	150.00	15
Florida.....	38.7	28	3,538	41	1.09	42	.21	34	180.00	4	234.00	6
<b>East North Central</b> .....	<b>36.2</b>	<b>(5)</b>	<b>732</b>	<b>(4)</b>	<b>4.96</b>	<b>(4)</b>	<b>1.42</b>	<b>(3)</b>	<b>115.60</b>	<b>(2)</b>	<b>159.85</b>	<b>(5)</b>
Ohio.....	39.7	31	717	20	5.53	20	.79	23	135.00	10	193.25	12
Indiana.....	26.5	9	1,663	32	1.62	37	.15	35	60.00	27	100.00	24
Illinois.....	42.9	34	539	16	7.96	12	2.99	9	110.00	14	150.00	15
Michigan.....	39.3	30	903	23	4.35	24	1.65	15	113.00	13	146.00	16
Wisconsin.....	27.2	12	773	21	3.52	26	.99	19	160.00	5	210.00	10
<b>West North Central</b> .....	<b>30.0</b>	<b>(3)</b>	<b>1,312</b>	<b>(7)</b>	<b>2.29</b>	<b>(8)</b>	<b>.22</b>	<b>(7)</b>	<b>96.33</b>	<b>(5)</b>	<b>208.67</b>	<b>(3)</b>
Minnesota.....	25.2	6	1,348	30	1.87	33	.33	30				
Iowa.....	33.0	23	1,053	27	3.13	27	.25	32	130.00	11	250.00	5
Missouri.....	36.6	26	848	22	4.31	25	.37	29	18.00	37	27.00	34
North Dakota.....	28.9	16	4,203	43	.69	47	.03	43	90.00	18	400.00	1
South Dakota.....	35.4	25	4,028	42	.88	45	.02	44	225.00	1	400.00	1
Nebraska.....	26.4	8	2,041	33	1.29	39	.09	40	45.00	32	75.00	27
Kansas.....	26.2	7	3,172	39	.83	46	.04	42	70.00	25	100.00	24
<b>East South Central</b> .....	<b>82.5</b>	<b>(9)</b>	<b>4,278</b>	<b>(9)</b>	<b>1.94</b>	<b>(9)</b>	<b>.15</b>	<b>(8)</b>	<b>104.33</b>	<b>(4)</b>	<b>290.17</b>	<b>(2)</b>
Kentucky.....	82.7	44	3,192	40	2.59	29	.21	34	125.00	12	250.00	5
Tennessee.....	63.2	45	4,574	44	1.84	34	.23	33	88.00	19	220.50	7
Alabama.....	83.8	46	9,285	47	.90	44	.03	43	100.00	15	400.00	1
Mississippi.....	79.9	42	3,165	38	2.52	30	.14	36				
<b>West South Central</b> .....	<b>40.4</b>	<b>(7)</b>	<b>1,074</b>	<b>(6)</b>	<b>3.78</b>	<b>(5)</b>	<b>.49</b>	<b>(5)</b>	<b>177.12</b>	<b>(1)</b>	<b>307.50</b>	<b>(1)</b>
Arkansas.....	80.7	43	12,702	48	.64	48	.01	45	150.00	8	300.00	3
Louisiana.....	50.2	37	2,867	37	1.80	36	.26	31	150.48	7	347.88	2
Oklahoma.....	53.4	39	1,238	29	4.31	25	.80	22	200.00	3	300.00	3
Texas.....	30.4	18	683	19	4.45	23	.53	25	208.00	2	282.10	4
<b>Mountain</b> .....	<b>29.1</b>	<b>(2)</b>	<b>960</b>	<b>(5)</b>	<b>3.03</b>	<b>(6)</b>	<b>.67</b>	<b>(4)</b>	<b>73.46</b>	<b>(7)</b>	<b>102.95</b>	<b>(7)</b>
Montana.....	26.2	7	2,327	34	1.13	41	.14	36	60.00	27	60.00	30
Idaho.....	31.7	22	1,018	26	3.11	28	.51	26	83.20	20	116.00	22
Wyoming.....	22.8	3	940	25	2.43	31	.10	39	75.00	22	100.00	24
Colorado.....	34.1	24	1,601	31	2.14	32	.44	28	37.50	35	50.00	32
New Mexico.....	28.2	15	2,392	35	1.18	40	.11	38	158.00	6	212.00	9
Arizona.....	29.7	17	553	17	5.36	21	1.81	14	71.00	24	120.50	20
Utah.....	31.6	21	531	15	5.95	16	1.40	17	55.00	28	100.00	24
Nevada.....	14.0	1	240	3	5.81	17	1.47	16	48.00	31	65.10	28
<b>Pacific</b> .....	<b>24.6</b>	<b>(1)</b>	<b>300</b>	<b>(1)</b>	<b>8.23</b>	<b>(3)</b>	<b>2.66</b>	<b>(2)</b>	<b>60.00</b>	<b>(8)</b>	<b>78.23</b>	<b>(8)</b>
Washington.....	24.5	5	337	8	7.28	15	2.14	12	38.00	34	53.00	31
Oregon.....	27.7	14	324	7	8.54	9	4.19	6	99.00	16	128.70	18
California.....	24.2	4	287	6	8.44	10	2.58	11	43.00	33	53.00	31
<b>All States</b> .....	<b>38.0</b>		<b>609</b>		<b>6.25</b>		<b>2.25</b>					

<sup>1</sup> See table 36.<sup>2</sup> Based on reports of State highway mileage and expenditures submitted by State authorities for 1932. See tables 78 and 80.<sup>3</sup> Includes bituminous macadam by penetration and higher types.



TABLE 37.—Relative ranks of States with respect to numbers and percentages of heavy trucks, registration fees and payments, and State highway mileage and expenditures—Continued

Division and State	Average payments of registration fees by heavy trucks				State highways in 1932 <sup>1</sup>							
	3 tons capacity and over		5 tons capacity and over		Expenditures		High-type roads <sup>3</sup>		Trucks per mile of high-type highway	Rank of State <sup>5</sup>	Trucks, 3 tons capacity and over, per mile of high-type highway	Rank of State <sup>5</sup>
	Average payment	Rank of State <sup>5</sup>	Average payment	Rank of State <sup>5</sup>	Amount per mile	Rank of State <sup>5</sup>	Percent of total mileage	Rank of State <sup>5</sup>				
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)				
	<i>Dollars</i>		<i>Dollars</i>		<i>Dollars</i>		<i>Percent</i>		<i>Number</i>		<i>Number</i>	
<b>New England</b>	66.30	(5)	97.59	(8)	5,405	(1)	40.5	(3)	52.4	(3)	4.40	(2)
Maine	73.82	25	123.14	24	5,448	4	22.1	28	79.7	9	3.89	10
New Hampshire	98.18	13	122.27	25	2,207	24	15.3	33	39.8	20	3.79	12
Vermont	140.98	3	142.12	19	5,236	5	52.1	9	15.7	42	1.18	26
Massachusetts	30.81	45	33.69	47	10,617	2	87.7	2	66.7	11	6.13	5
Rhode Island	63.65	31	79.47	37	3,804	12	46.1	13	37.4	22	3.87	11
Connecticut	119.80	7	198.40	10	6,179	3	44.4	15	50.5	16	4.20	8
<b>Middle Atlantic</b>	80.39	(4)	99.85	(7)	3,011	(4)	42.4	(2)	31.5	(5)	3.70	(3)
New York	84.36	16	96.91	31	3,849	11	76.8	5	29.3	25	3.05	15
New Jersey	69.02	28	83.91	36	19,655	1	84.8	4	80.8	8	12.50	1
Pennsylvania	99.55	12	124.74	23	1,648	30	23.8	26	26.7	29	3.22	14
Delaware	73.25	27	89.40	33	3,343	16	87.5	3	10.5	46	1.08	28
Maryland	25.85	47	38.99	46	3,865	10	51.3	10	22.2	35	1.64	20
District of Columbia	1.16	49	1.08	49								
<b>South Atlantic</b>	61.82	(6)	120.46	(4)	1,688	(7)	29.8	(6)	18.3	(9)	.51	(8)
Virginia	63.69	30	188.62	11	1,980	27	19.7	30	38.8	21	.61	36
West Virginia	31.11	44	55.68	43	3,734	14	45.2	14	16.6	41	.93	31
North Carolina	79.86	19	147.96	18	1,106	36	43.1	16	11.6	44	.66	35
South Carolina	65.22	29	300.00	3	948	41	39.9	19	8.3	47	.15	46
Georgia	48.82	39	155.38	17	2,426	22	21.1	29	24.1	32	.26	44
Florida	81.20	18	116.26	28	825	42	16.8	32	27.1	28	.30	42
<b>East North Central</b>	124.04	(1)	174.94	(2)	3,168	(3)	56.3	(1)	25.4	(6)	1.25	(5)
Ohio	139.45	4	214.09	8	3,033	17	53.9	6	26.4	30	1.46	22
Indiana	45.51	40	100.00	30	2,528	20	49.8	11	20.2	26	.47	39
Illinois	117.23	8	167.66	12	3,784	13	88.9	1	19.8	37	1.58	21
Michigan	127.12	5	156.60	15	4,046	9	46.4	12	31.5	23	1.37	24
Wisconsin	147.74	2	210.45	9	2,513	21	40.5	18	26.1	31	.92	32
<b>West North Central</b>	60.83	(7)	111.56	(5)	2,103	(5)	21.5	(7)	35.5	(4)	.81	(6)
Minnesota	84.20	17	127.95	21	4,894	7	35.5	20	42.2	19	.79	34
Iowa	122.47	6	252.08	5	2,618	19	52.2	8	17.1	40	.54	37
Missouri	17.91	48	26.84	48	3,351	15	33.7	21	28.1	27	1.21	25
North Dakota	73.77	26	234.00	6	562	47	.3	46	1,123.3	1	7.71	2
South Dakota	152.42	1	325.00	1	810	43	2.8	42	118.4	5	1.04	29
Nebraska	34.78	43	76.33	39	1,019	40	6.3	39	85.6	6	1.10	27
Kansas	51.42	37	111.17	29	1,397	33	15.2	34	52.7	15	.44	40
<b>East South Central</b>	89.23	(2)	206.42	(1)	1,704	(6)	21.2	(8)	22.0	(7)	.42	(9)
Kentucky	104.89	10	266.65	4	2,797	18	23.8	26	19.4	38	.50	38
Tennessee	79.40	20	163.12	13	1,948	28	31.2	23	14.0	43	.25	45
Alabama	97.67	14	310.88	2	1,046	38	18.9	31	30.1	24	.27	43
Mississippi	74.11	24	127.00	22	782	45	8.7	37	47.8	17	1.21	25
<b>West South Central</b>	85.49	(3)	131.06	(3)	1,615	(8)	30.3	(5)	18.8	(8)	.71	(7)
Arkansas	111.05	9	233.33	7	803	44	22.2	27	11.5	45	.07	47
Louisiana	77.00	22	135.29	20	1,539	31	11.7	35	20.5	36	.36	41
Oklahoma	77.18	21	155.44	16	1,695	29	26.5	25	23.6	33	1.02	30
Texas	87.66	15	121.71	26	2,036	26	52.5	7	18.9	39	.84	33
<b>Mountain</b>	60.42	(8)	106.34	(6)	1,017	(9)	3.4	(9)	80.1	(1)	2.43	(4)
Montana	36.76	42	44.39	45	1,036	39	.7	45	347.8	2	3.92	9
Idaho	56.36	33	77.65	38	1,219	35	5.0	41	58.0	14	1.81	18
Wyoming	51.52	36	90.00	32	1,466	32	1.0	44	282.3	3	6.86	3
Colorado	29.70	46	45.69	44	719	46	5.1	40	65.0	12	1.39	23
New Mexico	56.29	34	88.47	34	482	48	1.0	44	141.7	4	1.67	19
Arizona	100.83	11	158.32	14	2,360	23	8.1	38	62.8	13	3.36	13
Utah	62.61	32	117.66	27	1,351	34	8.8	36	44.2	18	2.63	16
Nevada	50.08	38	64.10	41	1,098	37	2.1	43	82.6	7	4.80	6
<b>Pacific</b>	54.09	(9)	67.09	(9)	4,079	(2)	36.1	(4)	58.9	(2)	4.85	(1)
Washington	43.57	41	62.00	42	4,183	8	27.4	24	62.8	13	4.57	7
Oregon	75.17	23	84.10	35	2,189	25	32.6	22	23.1	34	1.98	17
California	53.43	35	64.17	40	5,203	6	42.7	17	74.7	10	6.30	4
<b>All States</b>	81.31		107.24		2,280		30.6		29.4		1.84	

<sup>1</sup> Ranked in order of increasing magnitude. Divisions are ranked from (1) to (9) and States from 1 to 49 except where information is missing or equal magnitudes are given equal rank.

<sup>2</sup> Ranked in order of decreasing magnitude. Divisions are ranked from (1) to (9) and States from 1 to 49 except where information is missing or equal magnitudes are given equal rank.



The State of Texas reported 5,130 trucks having capacities of more than 3 and including 5 tons, with payments of registration fees amounting to \$471,356 or \$91.88 per vehicle. Similarly, 216 trucks of over 5 tons capacity paid \$31,154 or \$144.23 per vehicle. In Texas the rates of registration fees were based on gross weight, including load. On a 3½-ton truck weighing approximately 16,000 pounds, the rate is \$1.30 per hundred pounds, or \$208; on a 5-ton truck weighing 21,700 pounds, at the same rate the payment would be \$282.10; on a 7-ton truck weighing approximately 29,200 pounds, the rate would be \$4 per hundred pounds, or \$1,168.

Similar cases were found in other States, notably West Virginia, Kentucky, Alabama, Arkansas, and Oregon. In Alabama only one truck of more than 5 tons capacity was registered, a 6-ton truck paying \$187.50, or one-fourth the annual rate of \$750. In Arkansas, similarly, one 6-ton truck paid \$100, the annual rate being \$400.

#### COMPARISONS RELATING TO HEAVY TRUCKS

For the purpose of investigating certain factors relating to the registration and taxation of heavy trucks, a table has been constructed according to the scheme used in tables 15 and 16. In table 37, values of the following quantities or indexes are given for each State and each regional group:

Relative to truck registrations:

- (1) Persons per truck.
- (2) Persons per heavy truck (3 tons and over).
- (3) Percentage of trucks having a capacity of 3 tons or over.
- (4) Percentage of trucks having a capacity of 5 tons or over.

Relative to payments by heavy trucks:

- (5) Rate of registration fee, 3½-ton trucks.
- (6) Rate of registration fee, 5-ton trucks.
- (7) Average payments of registration fees by trucks of 3 tons or more capacity.
- (8) Average payments of registration fees by trucks of 5 tons or more capacity.

Relative to State highways:

- (9) State highway expenditures per mile in 1932.
- (10) Percentage of high-type State highways in 1932.
- (11) Number of trucks per mile of high-type State highway.
- (12) Number of heavy trucks (3 tons and over) per mile of high-type State highway.

With two exceptions all of the indexes which relate to trucks were based on trucks and tractor trucks of all classes, private, contract, and common. The two columns giving legal rates of registration fee, however, are taken from table 36, and refer to private trucks only. For each index the relative order or rank of the States is given as an aid in making comparisons. For all indexes except the first two, which give "persons per truck", the ranks are given in descending order of magnitude.

*Truck registrations and proportion of heavy trucks.*—One would expect that the relation of truck registrations to population, as expressed by the index "persons per truck", would be roughly proportional to the similar index, "persons per vehicle", given in column 8 of table 15, and this is found to be the case. The sparsely populated States of the Pacific, Mountain, and West North Central groups show the lowest number of persons per truck; the highly developed States of the East and Middle West have medium ratings; and the States of the South show the lowest intensity of truck ownership.

In the index "persons per heavy truck" the relationships are changed somewhat. In table 38 the ranks of the several regional groups with respect to density of

population, wealth as indicated by personal income-tax receipts per capita (column 7, table 15), persons per truck, and persons per heavy truck (3 tons and over), are compared.

TABLE 38.—*Ranking of regional groups according to density of population, wealth as indicated by personal income, persons per truck, and persons per heavy truck*

Division	Density of population	Wealth	Persons per truck	Persons per heavy truck
New England.....	2	2	4	3
Middle Atlantic.....	1	1	6	2
South Atlantic.....	5	8	8	8
East North Central.....	3	4	5	4
West North Central.....	7	5	3	7
East South Central.....	4	9	9	9
West South Central.....	6	7	7	6
Mountain.....	9	6	2	5
Pacific.....	8	3	1	1

The intensity of vehicle ownership may be regarded as varying more or less inversely with density of population and directly with wealth or industrial and commercial development. In the number of persons per heavy truck the latter influence becomes dominant. The New England and Middle Atlantic States, ranking fourth and sixth, respectively, in persons per truck, take third and second places in persons per heavy truck. The West North Central and Mountain States shift from third and second ranks to seventh and fifth. The Pacific States, ranking eighth in density of population and third in the wealth index, hold first place in both persons per truck and persons per heavy truck.

The same relations are brought out in a different way in columns 6 and 8 of table 37, in which the percentages of heavy trucks to all trucks are given. It is interesting to note the range of variation in these percentages. In the District of Columbia nearly 16 percent of all trucks are of 3 tons capacity or more, and in New Jersey 15½ percent; whereas in Arkansas and North Dakota the values are well under 1 percent. In the case of trucks having capacities of 5 tons or more the variation is even more striking. Such vehicles constitute less than 0.1 percent of the trucks registered in South Carolina, Georgia, North Dakota, South Dakota, Nebraska, Kansas, Alabama, and Arkansas; and more than 5 percent in New York, New Jersey, and Pennsylvania.

*Registration fees and average payments.*—In columns 10 and 12 of table 37 the rates of registration fee for 3½- and 5-ton trucks are taken from table 36, with the ranks of the States added. In columns 14 and 16 are given the average payments by all trucks and tractor trucks of 3 tons capacity and over and 5 tons capacity and over, respectively. As was brought out in a previous discussion the legal rates and the average payments are not directly comparable. A further source of variation lies in the fact that the rates are given for explicit tonnages, while the average payments are given for trucks, 3 tons and over and 5 tons and over. The latter two indexes are affected by the distribution of truck sizes as well as by the registration rates. If a State has a great many trucks of more than 5 tons capacity the average payments for those 5 tons and over will tend to be high even though the rates are moderate. The influence of this factor is shown in the case of the Middle Atlantic States, which rank ninth in both columns giving rates of registration fee, and fourth and seventh, respectively, in the columns giving average payments. The East North Central States also rank higher in payments than in rates, while the West



North Central and West South Central groups rank lower.

Two tabulations of regional ranks are given below for convenience in making comparisons. Table 39 relates to trucks of 3 tons or more capacity, table 40 to trucks of 5 tons or more capacity. With each of these groups are given relative ranks in the wealth index (personal income tax payments per capita), and in the percentages of heavy trucks.

TABLE 39.—Regional ranking according to wealth and according to data pertaining to trucks of 3 tons or more capacity

Division	Wealth	Percentage, 3 tons or more	Rate of fee, 3½ tons	Average payment, 3 tons or more
New England.....	2	2	6	5
Middle Atlantic.....	1	1	9	4
South Atlantic.....	8	7	3	6
East North Central.....	4	4	2	1
West North Central.....	5	8	5	7
East South Central.....	9	9	4	2
West South Central.....	7	5	1	3
Mountain.....	6	6	7	8
Pacific.....	3	3	8	9

TABLE 40.—Regional ranking according to wealth and according to data pertaining to trucks of 5 tons or more capacity

Division	Wealth	Percentage, 5 tons or more	Rate of fee, 5 tons	Average payment, 5 tons or more
New England.....	2	2	6	8
Middle Atlantic.....	1	1	9	7
South Atlantic.....	8	6	4	4
East North Central.....	4	3	5	2
West North Central.....	5	7	3	5
East South Central.....	9	8	2	1
West South Central.....	7	5	1	3
Mountain.....	6	4	7	6
Pacific.....	3	2	8	9

In tables 39 and 40 the New England, Middle Atlantic, and Pacific States are high in the wealth index and in the percentage of heavy trucks, and low in legal rates and average payments. In the three southern groups, and less conspicuously, in the West North Central States, the reverse is true. The East North Central States do not follow this trend, as they are medium to high in all the indexes tabulated. The Mountain States, on the other hand, are relatively low in wealth and in percentage of heavy trucks, and also in legal rates and average payments. In spite of these exceptions it will be found, upon examination of the values for individual States, that the general tendency is for States which rank high in per capita wealth and in the relative number of heavy trucks to be low in the indexes relative to registration fees. In the discussion of table 15 (p. 34), it was brought out that a similar relation exists with respect to payments of all fees and taxes by vehicles as a whole. The trend is indeed accentuated by the high gasoline-tax rates in the Southern States.

Just what may be the relation of cause and effect with respect to this tendency cannot be determined. In a State in which the registration of heavy trucks is small, and therefore productive of little revenue, it is not unnatural that the effort should be made to increase the receipts from such vehicles by heavy taxes. On the other hand, the imposition of prohibitive rates will tend to discourage the registration of heavy trucks, and there is no doubt that the desire to reduce or prohibit heavy hauling has been the motive behind the

imposition of high fees in a number of States. There are, however, various ways in which the payment of heavy fees may be avoided. Vehicles of which the manufacturer's rated capacity is relatively low are often adapted for heavy loads by changes in the spring suspension and tire equipment, in spite of possible sacrifice of efficient performance. Gross-weight restrictions and provisions that loads shall not exceed a declared capacity are difficult of enforcement. There is no guaranty that the number of trucks registered as having capacities of 5 tons or more in a given State is the total number carrying loads of that order.

*Analysis with respect to State highway data.*—The last eight columns of table 37 relate to State highways. Column 18 gives the expenditures in 1932 per mile of highway, and column 20 gives the percentage of State highways in each State which are of high-type construction. Both these columns are repeated from table 16. In columns 22 and 24 are indexes giving the numbers of trucks and the numbers of heavy trucks (3 tons and over) per mile of high-type State highway. These two derived indexes are of interest, as they are roughly indicative of the truck traffic on the more important roads of a State system. For convenience of comparison the regional ranks for the last three indexes in table 37 are tabulated separately in table 41.

TABLE 41.—Regional ranking according to percentage of high-type highways, trucks per mile of high-type highway, and heavy trucks per mile of high-type highway

Division	Percentage of high-type mileage	Trucks per mile of high-type highway	Heavy trucks per mile of high-type highway
New England.....	3	3	2
Middle Atlantic.....	2	5	3
South Atlantic.....	6	9	8
East North Central.....	1	6	5
West North Central.....	7	4	6
East South Central.....	8	7	9
West South Central.....	5	8	7
Mountain.....	9	1	4
Pacific.....	4	2	1

With respect to the number of trucks per mile of high-type State highway the relations are rather confusing. The Mountain States, which have a very low mileage of high-type roads, rank first; in other words, scarcity of roads is the ruling factor. This is true to a less degree in the case of the West North Central States. In the Pacific, New England, and Middle Atlantic States, the effect of industrial and commercial development, as reflected in the number of heavy trucks, comes into play. In the Southern States the relative scarcity of trucks is the dominant influence.

In the number of heavy trucks per mile of high-type State highway, the effect of low mileage is wiped out to a considerable extent, and the ranks in this index conform fairly closely to the percentages of heavy trucks, as well as to the wealth index.

There is a strikingly wide range in the number of heavy trucks per mile of high-type road. Among the more highly developed States are New Jersey with 12.50 heavy trucks per mile, California with 6.30, Massachusetts with 6.13, and Washington with 4.57. Curiously enough, Wyoming comes in with 6.86 and Nevada with 4.80. However, these two States reported only 35 and 79 miles, respectively, of high-type State highways in 1932. At the other end of the scale are Arkansas with only 0.07 truck per mile of high-type



State highway, South Carolina with 0.15, Tennessee with 0.25, Georgia with 0.26, and Alabama with 0.27.

This wide disparity gives rise to the question: Is there any true relation between the number of heavy trucks and the mileage of high-type roads? That is to say, are concrete and other relatively expensive surfaces built to satisfy the requirements of heavy vehicles, or to meet the present and anticipated demands of traffic in general? This point is brought into focus by table 42, giving the numbers of trucks of 5 tons or more capacity, the mileage of high-type surface, and the mileage of concrete roads in the State highway systems of a few of the States which reported small numbers of such trucks in 1932.

TABLE 42.—Comparison of number of heavy trucks and mileage of high-type highway

State	Trucks, 5 tons or more	Mile- age, high- type	Mile- age, con- crete	State	Trucks, 5 tons or more	Mile- age, high- type	Mile- age, con- crete
South Carolina.....	3	2,370	1,922	Tennessee.....	72	2,251	1,190
Georgia.....	21	1,747	1,035	Alabama.....	8	1,049	730
Florida.....	80	1,398	528	Arkansas.....	3	2,002	1,032
Indiana.....	181	4,174	3,430	Louisiana.....	105	2,041	1,795
Kentucky.....	66	1,627	736				

One could hardly say that the 1,922 miles of concrete road in South Carolina were built primarily to accommodate the three 5-ton trucks which were registered, or even the 357 trucks which had capacities of 3 tons or more. Similarly, in Arkansas, Alabama, Georgia, and even in Indiana the number of such trucks is so small as to be a negligible factor in the traffic on the high-type roads. It should also be remembered that a large proportion of the movement of heavy trucks takes place within the limits of cities.

Very different relations are shown if certain other States are considered, such as New York, with 18,233 trucks of 5 tons or more capacity, and 10,716 miles of high-type State highways; Wisconsin, with 1,067 such trucks and 4,138 high-type miles; or Wyoming, with 240 trucks of 3 tons or more capacity, 10 of 5 tons or more, and 35 miles of high-type road. Nevertheless, the inference is very clear that the concrete and other high-type surfaces are constructed primarily in response to the demands of the motoring public rather than those of heavy-truck traffic.

The facts which have been brought out in the preceding paragraphs relative to heavy trucks raised the question of the utility of imposing high fees upon such vehicles. No sound decision on this subject could be reached through a study of the 1932 data alone. It would be necessary to analyze the effect of such taxation in a number of States over a period of years in order to form a satisfactory judgment.

Certain facts stand out, however, and one is that unusually high rates have not been productive of large revenues. It is true that in certain populous States fees of considerable magnitude have not apparently discouraged the registration of heavy trucks. Thus, in Iowa, where registration fees of \$250 were required

of 5-ton trucks, and \$350 from 7-ton trucks, the total collections from trucks and tractor trucks of 5 tons or more capacity were \$46,634. In Wisconsin, where the fees for these two classes were \$210 and \$310, respectively, the collections were \$224,551. These rates, however, are low compared to those in effect in certain other States.

In Georgia, for example, the rates for trucks over 5 tons capacity were as follows: 6 tons, \$375; 7 tons, \$750; over 7 tons, \$1,125. Against this imposing array of fees we find but one truck of more than 5 tons capacity registered in 1932, a 6-ton truck, paying \$375.

In North Dakota, where the rate on 5-ton trucks was \$400 and on those over 5-tons, \$600 to \$1,500, with reductions after the first year of registration, we find six 5-ton trucks paying a total of \$1,404, and none over 5 tons. In South Dakota, where the schedule of rates, based on chassis weights was also very high, only four 5-ton trucks were registered, with total collections of \$1,300.

Similar conditions in Alabama and Arkansas have been described (p. 58). The case of Texas, which was also discussed in relation to part-year registrations, is of interest. In this State the rate of \$4 per hundred-weight applied to trucks having gross weights (including load) of 26,000 pounds was apparently not productive, as the average payment reported for trucks of more than 5 tons capacity was only \$144.23.

In Louisiana the law provided that trucks with a net carrying capacity greater than 5 tons should be charged \$150 for each thousand pounds carrying capacity in excess of 5 tons, in addition to a fee of 68 cents per horsepower and \$32 per ton for the first 5 tons (\$50 per ton for common carriers). City trucks were exempted from this schedule and paid at the rate of \$10 per ton plus 68 cents per horsepower. No private trucks were reported in 1932 as paying the high rates cited above. Five common carriers having capacities of more than 5 tons paid a total of \$323. Of city trucks there were 28 of more than 5 tons capacity and the total collections from them were \$3,050. Thus there is a relatively low rate of registration fee producing nearly 10 times the revenue obtained from a very high rate applied to vehicles of the same capacity group in the same State.

The conclusion is inescapable that such unusually high rates, if effective at all, succeed only in discouraging, or virtually prohibiting, the registration of heavy vehicles. A more logical procedure in devising a schedule of registration fees for a given State would seem to be (1) to fix definitely the maximum load to be permitted on the roads, and then (2) to adjust the scale of fees with a view of obtaining a maximum yield. It is a recognized principle that heavy vehicles should pay the additional costs of highways designed to support their loads, so far as those costs can be determined. It is not always realized that one of the variables entering into the computation is the number of such vehicles which may be registered in a State. Laws which impose exorbitant fees on heavy trucks tend to defeat the purpose for which they were enacted, if that purpose was to increase the income of the State.



## FOR-HIRE CARRIERS OF PROPERTY

The laws governing the operation of for-hire carriers of property and the types of taxes imposed upon them have previously been discussed (pp. 15 to 19). For-hire carriers were recognized as a separate class in 41 States, but the numbers and tax payments were not reported in sufficient detail to allow a complete tabulation including all of these States. For-hire trucks were reported in 35 States, and for-hire trailers in 28 States, but the separation of for-hire carriers into the contract- and common-carrier classes was incomplete. Contract-carrier trucks were reported in 26 States, and contract-carrier trailers in 20 States. Thirty-one States reported common-carrier trucks and 24 States reported common-carrier trailers. A segregation of for-hire property carriers into contract and common was available for trucks in 22 States and for trailers in 16 States.

Every effort was made to make a consistent classification of for-hire carriers into contract and common, but differences in the distinctions between these two classes made it necessary to exercise considerable judgment in the interpretation of the reports submitted, and certain inconsistencies were unavoidable.

For-hire carriers in Arkansas, Ohio, and West Virginia were not reported in sufficient detail to permit a separate tabulation of contract and common, although these classes were established by law. The for-hire carriers reported in these three States, 9,097 trucks and 864 trailers, have been included with contract carriers as the more general classification.

Contract carriers were reported in Massachusetts, but no common carriers. These vehicles, 15,182 trucks and 426 trailers, were tabulated as contract carriers, although it is probable that a certain number of common carriers are included with them.

The tabulation of contract carriers also includes a small number of privately owned carriers operated in commercial service and subject to special taxation.

## DESCRIPTION OF TABLES

The numbers registered and total and average payments of for-hire property carriers are given in detail in tables 43, 46, 47, 49, 52, and 53. National totals and averages by capacity groups are given for contract carriers in table 43 and for common carriers in table 49. The total numbers and payments of contract-carrier trucks and tractor trucks by States, arranged in geographical divisions, are shown in table 46. Table 47 is the corresponding tabulation for contract-carrier trailers and semitrailers. Tables 52 and 53 give the same data for common-carrier trucks and trailers, respectively.

Tax payments are shown under three major divisions, motor-fuel taxes, registration fees, and special fees.

In order to emphasize the fact that certain States impose additional taxes on for-hire carriers in the form of higher registration fees than are required of private carriers, the tabulation of registration fees has been subdivided into regular registration fees and excess registration fees. The amounts listed under both of these headings are estimated quantities the sum of which for any capacity group is the total amount reported in registration fees as shown under the heading, "Total registration fees." The amounts listed as regular registration fees consist of the actual collections in States where for-hire carriers were registered at the

same rates as private carriers, and of estimates of the amounts which would have been collected at the private-carrier rates in those States where the for-hire carrier rates were higher. The differences between these estimates and the amounts actually collected appear under the heading, "Excess registration fees." Regular registration fees in a given State were estimated by multiplying the collections reported for each capacity group by the ratio of the private-carrier rate to the for-hire-carrier rate. The difference between this product and the amount collected was considered to be the additional or excess yield attributable to the surcharge on for-hire carriers.

The computation for Idaho furnishes a specific example. Contract carriers were registered at rates 50 percent higher than the private-carrier rates. The ratio of the private-carrier to the contract-carrier rates is, then, two-thirds. The total collections from contract-carrier trucks were \$43,191. Two-thirds of this amount, or \$28,794, was considered as regular registration fees and the remainder, \$14,397, as excess. The regular and excess registration fees for the trucks in each capacity group were computed in the same manner.

The special fees are tabulated in three minor divisions, mileage or ton-mile taxes, receipts taxes, and other special fees. This latter division includes numerous miscellaneous fees, such as franchise fees, special license taxes, certificate fees, and permit fees. In order to show the total amounts paid in additional fees, special fees and excess registration fees are tabulated together under the heading, "Total special fees and excess registration fees."

In these tables the purpose is to present a complete tabulation of all the for-hire property carriers reported, and certain totals and average payments differ slightly from those shown in tables 11 and 12, which give the national totals and average payments for all types and classes of vehicles. These differences arise in the treatment of the trucks listed in table 11 as, "Not segregated", and previously discussed under the heading, "Items not classified or allocated" (p.22). These trucks, including 1,116 contract carriers and 2,098 common carriers, were reported in Montana, Oklahoma, and South Dakota. In each of these cases the number of trucks was given, without segregation by weight or capacity, together with the payments of certain special fees; but the trucks were also included in the tabulation of all trucks by weight or capacity groups and corresponding payments of registration fees. Since these contract and common carriers were not classified by weight or capacity, it would have been necessary to assume a distribution by capacity and then to estimate the registration fees for each group in such a distribution before proper deductions could have been made from each capacity group of private trucks. These trucks are listed in table 11, but are not included in the totals of contract and common carriers, in order to avoid a duplication of numbers in the total of all trucks. In tables 43, 46, 49, and 52 they are included in order to present a true total of the number of contract- and common-carrier trucks reported, and their registration fees and gasoline-tax payments have been roughly estimated on the basis of the average payments by



other classes of trucks in Montana, Oklahoma, and South Dakota.

Average payments shown in tables 43, 46, 47, 49, 52, and 53 are computed on the basis of the number of vehicles concerned in the collections for each type of fee, and differ in this respect from the averages tabulated in table 12, which are based on the total number of vehicles registered.

#### DISCUSSION OF FOR-HIRE CARRIER REGISTRATIONS

In all, there were reported 96,670 for-hire property carriers, consisting of 87,825 trucks and tractor trucks and 8,845 trailers and semitrailers. The tabulation of these vehicles by class of service is as follows:

Fire-hire trucks and tractor trucks:		
Contract-carrier	70,956	
Common-carrier	16,869	
For-hire trailers and semitrailers:		
Contract-carrier	5,008	
Common-carrier	3,837	

These figures represent only a part of the total number of the property carriers in the United States operating as contract and common carriers in 1932. Thirty-five States are represented in the totals, but those which are omitted—Maine, New Hampshire, Rhode Island, Connecticut, New York, New Jersey, Pennsylvania, Delaware, the District of Columbia, Indiana, Illinois, Nebraska, Tennessee, and Mississippi—include several of the most populous States in the Union. In view of this fact it would be hazardous to make an estimate of the total number of for-hire carriers operating in 1932. The validity of such an estimate would be further impaired by the fact that nine States reported common carriers but no contract carriers. The wide differences in State laws and regulations and the various classes of operation, such as city hauling and the hauling of farm products, which are exempted in a number of States, indicate that the totals obtained in this

TABLE 43.—State taxes imposed on contract carriers of property in 1932; national totals and averages

#### REGISTRATION FEES AND MOTOR-FUEL TAXES

Rated capacity	Number registered	Estimated payments of motor-fuel taxes		Regular registration fees			Excess registration fees			Total registration fees			Total registration fees and motor-fuel taxes		
		Amount	Average per vehicle	Number of vehicles	Amount collected	Average per vehicle	Number of vehicles	Amount collected	Average per vehicle	Number of vehicles	Amount collected	Average per vehicle	Number of vehicles	Amount	Average per vehicle
Tons															
Trucks and tractor trucks:															
1½ and less.....	45,306	\$2,412,710	\$53.25	45,306	\$855,760	\$18.89	14,043	\$223,161	\$15.89	45,306	\$1,078,921	\$23.82	45,306	\$3,491,631	\$77.07
Over 1½ and less than 3.....	14,613	996,516	68.20	14,613	601,485	41.16	2,341	67,552	28.86	14,613	669,037	45.78	14,613	1,665,553	113.98
3 and less than 5.....	7,794	690,141	88.55	7,794	525,591	67.44	1,962	62,635	31.92	7,794	588,226	75.47	7,794	1,278,367	164.02
5.....	800	90,225	112.78	800	74,595	93.24	176	10,316	58.61	800	84,911	106.14	800	175,136	218.92
Over 5.....	1,303	169,493	130.08	1,303	114,206	87.65	23	2,006	87.22	1,303	116,212	89.19	1,303	285,705	219.27
Total classified.....	69,816	4,359,085	62.44	69,816	2,171,637	31.11	18,545	365,670	19.72	69,816	2,537,307	36.34	69,816	6,896,392	98.78
Not classified by capacity <sup>1</sup> .....	24	2,142	89.25	24	382	15.92	-----	-----	-----	24	382	15.92	24	2,524	105.17
Not segregated <sup>2</sup> .....	1,116	80,254	71.91	1,116	31,418	28.15	-----	-----	-----	1,116	31,418	28.15	1,116	111,672	100.06
Undistributed fees <sup>3</sup> .....	-----	-----	-----	-----	2,518	-----	-----	-----	-----	-----	2,518	-----	-----	2,518	-----
Total.....	70,956	4,441,481	62.59	70,956	2,205,955	31.09	18,545	365,670	19.72	70,956	2,571,625	36.24	70,956	7,013,106	98.84
Trailers and semitrailers:															
1½ and less.....	1,111	-----	-----	1,111	10,399	9.36	526	4,837	9.20	1,111	15,236	13.71	-----	-----	-----
Over 1½ and less than 3.....	943	-----	-----	943	18,953	20.10	523	14,390	27.51	943	33,343	35.36	-----	-----	-----
3 and less than 5.....	1,847	-----	-----	1,847	81,085	43.90	578	22,399	38.75	1,847	103,484	56.03	-----	-----	-----
5.....	485	-----	-----	485	28,113	57.96	161	6,307	39.17	485	34,420	70.97	-----	-----	-----
Over 5.....	622	-----	-----	622	40,457	65.04	9	1,937	215.22	622	42,394	68.16	-----	-----	-----
Total.....	5,008	-----	-----	5,008	179,007	35.74	1,797	49,870	27.75	5,008	228,877	45.70	-----	-----	-----
Rated capacity	Mileage or ton-mile taxes			Receipts taxes			Franchise fees, certificate fees, and other miscellaneous special fees			Total special fees and excess registration fees			All fees and taxes		
	Number of vehicles	Amount collected	Average per vehicle	Number of vehicles	Amount collected	Average per vehicle	Number of vehicles	Amount collected	Average per vehicle	Number of vehicles	Amount collected	Average per vehicle	Number of vehicles	Amount	Average per vehicle
Tons															
Trucks and tractor trucks:															
1½ and less.....	1,073	\$25,767	\$24.01	888	\$17,789	\$20.03	10,438	\$170,021	\$16.29	24,591	\$436,738	\$17.76	45,306	\$3,705,208	\$81.78
Over 1½ and less than 3.....	706	36,149	51.20	225	6,845	30.42	7,350	173,468	23.60	9,727	284,014	29.20	14,613	1,882,015	128.79
3 and less than 5.....	333	28,494	85.57	43	1,962	45.63	3,106	136,055	43.80	5,104	229,146	44.90	7,794	1,444,878	185.38
5.....	57	4,134	72.53	1	73	73.00	289	18,504	64.03	471	33,027	70.12	800	197,847	247.31
Over 5.....	5	714	142.80	-----	-----	-----	461	43,442	94.23	488	46,162	94.59	1,303	329,861	253.16
Total classified.....	2,174	95,258	43.82	1,157	26,669	23.05	21,644	541,490	25.02	40,381	1,029,087	25.48	69,816	7,559,809	108.28
Not classified by capacity <sup>1</sup> .....	10	825	82.50	-----	-----	-----	10	7	.70	10	832	83.20	24	3,356	139.83
Not segregated <sup>2</sup> .....	647	67,330	104.06	-----	-----	-----	1,116	13,371	11.98	1,116	80,701	72.31	1,116	192,373	172.38
Undistributed fees <sup>3</sup> .....	-----	-----	-----	-----	-----	-----	279	1,395	5.00	279	1,395	5.00	-----	3,913	-----
Total.....	2,831	163,413	57.72	1,157	26,669	23.05	23,049	556,263	24.13	41,786	1,112,015	26.61	70,956	7,759,451	109.36
Trailers and semitrailers:															
1½ and less.....	43	965	22.44	125	1,837	14.70	311	1,828	5.88	837	9,467	11.31	1,111	19,866	17.88
Over 1½ and less than 3.....	45	1,317	29.27	59	2,109	35.75	231	3,139	13.59	754	20,955	27.79	943	39,908	42.32
3 and less than 5.....	55	2,039	37.07	195	9,964	51.10	1,035	31,042	29.99	1,614	65,444	40.55	1,847	146,529	79.33
5.....	5	97	19.40	93	6,833	73.47	216	9,580	44.35	377	22,817	60.52	485	50,930	105.01
Over 5.....	-----	-----	-----	-----	-----	-----	245	11,315	46.18	254	13,252	52.17	622	53,709	86.35
Total classified.....	148	4,418	29.85	472	20,743	43.95	2,038	56,904	27.92	3,836	131,935	34.39	5,008	310,942	62.09
Undistributed fees <sup>3</sup> .....	-----	-----	-----	-----	-----	-----	76	380	5.00	76	380	5.00	-----	380	-----
Total.....	148	4,418	29.85	472	20,743	43.95	2,114	57,284	27.10	3,912	132,315	33.82	5,008	311,322	62.16

<sup>1</sup> See p. 22.

<sup>2</sup> See p. 22. Estimated payments of registration fees and gasoline taxes by these vehicles are included.

<sup>3</sup> See pp. 23 and 24.



survey are considerably below the total number of for-hire carriers in the 35 States reporting such vehicles.

This fact is brought out very clearly by statistics published in 1934 by the national code authority for the trucking industry (24) showing the registration of vehicles engaged in the transportation of property for hire, in compliance with the code of fair competition for that industry. Operating under the National Recovery Administration, the code authority contemplates the registration of all vehicles engaged in such operations.

The latest figures<sup>b</sup> on this registration of for-hire carriers of property available at the time of preparation of this report are given below, all States except Utah being represented in the totals. The date given is the date of publication in the A.T.A. Registration Bulletin, issued by the American Trucking Association, and covers accessions of the previous week.

	Total registration to date
Aug. 6, 1934.....	207, 703
Aug. 13, 1934.....	215, 027
Aug. 20, 1934.....	221, 199
Aug. 27, 1934.....	227, 044

The work of registration is by no means complete, and there is no way of predicting what the final figure will be. That the classification of the code authority includes many vehicles not embraced in State laws governing contract and common carriers is shown by a few comparisons with the 1932 data. These comparisons are indicative only, as the figures of the code authority are for the year 1934 and are as yet incomplete. In the States which reported either contract or common carriers, or both, in the 1932 survey (34 with Utah excluded), the code authority reported 129,564 for-hire carriers. These are load-carrying vehicles, i.e., trucks, trailers, and semitrailers, but not tractor trucks. The number of contract and common carriers reported for these States in the 1932 survey was 96,314, tractor trucks being included except in a few States which reported tractor-semitrailer combinations as single vehicles. Neglecting this slight difference in the method of reporting, the figure of the code authority are found to be 35 percent in excess of the survey figures.

A better basis of comparison is afforded by the 25 States which reported both contract and common carriers, including Massachusetts, which reported no common carriers as such, and excluding Utah, for which no figures were reported by the code authority. In these States the code authority reported, on August 27, 1934, 94,050 vehicles, a figure 3.6 percent in excess of the 90,784 contract and common carriers reported by these States in 1932. In the case of 15 of these 25 States the number of for-hire carriers reported by the code authority was less than the number of contract and common carriers reported in the 1932 survey. In the case of Michigan, Missouri, and Ohio, however, the code authority figure was greatly in excess of the survey figure. It is apparent that the registration of for-hire carriers was still far from complete at the time the figures quoted here were published by the code authority.

#### CONTRACT CARRIERS

*National totals and averages.*—In table 43 it is shown that the total amount of all fees and taxes reported as paid by contract-carrier trucks and tractor trucks was

<sup>b</sup> Ed. note: On Nov. 12, 1934, the national code authority reported a total of 270,537 for-hire carriers registered up to the close of business on Nov. 9.

\$7,759,451, and by trailers and semitrailers, \$311,322. The total for trucks includes estimated payments of \$111,672 in motor-fuel taxes and registration fees for the 1,116 unsegregated trucks, which amount is not included in table 11. On the basis of the number of vehicles registered, the total and average payments of the various fees and taxes are as follows (table 44).

TABLE 44.—Total and average fees paid by contract carriers

Type of fee	Total	Average
Trucks and tractor trucks:		
Motor-fuel taxes.....	\$4, 441, 481	\$62. 59
Regular registration fees.....	2, 205, 955	31. 09
Special fees and excess registration fees.....	1, 112, 015	15. 68
Total.....	7, 759, 451	109. 36
Trailers and semitrailers:		
Regular registration fees.....	179, 007	35. 74
Special fees and excess registration fees.....	132, 315	26. 42
Total.....	311, 322	62. 16

The special fees tabulated do not include all payments of such fees by contract carriers. Among the payments which could not be properly allocated were receipts taxes paid by all for-hire carriers in Pennsylvania, ton-mile taxes paid by for-hire carriers and certain classes of private carriers in Kansas, mileage taxes and privilege taxes in Tennessee, and certificate fees in Texas. (See pages 22 to 24, Items not classified or allocated.)

Total payments of registration fees (including excess registration fees) by contract-carrier trucks were \$2,571,625, representing an average payment of \$36.24 for each truck registered. The average registration fee varied from \$23.82 for trucks of 1½ tons capacity or less to \$106.14 for the 5-ton group. That the average payment of trucks of more than 5 tons is only \$89.19 may be explained by the fact that no trucks of more than 5 tons capacity were reported in several States in which the rates of registration fee were exceptionally high.

A total of 41,786 contract-carrier trucks was concerned in the total amount of special fees and excess registration fees, \$1,112,015, an average of \$26.61 per vehicle on this basis. The amounts making up this total, the number of vehicles involved, and average payments were as shown in table 45.

TABLE 45.—Special and excess registration fees paid by contract-carrier trucks

Type of fee	Trucks	Amount paid	Average payment
	Number		
Excess registration fees.....	18, 545	\$365, 670	\$19. 72
Mileage or ton-mile taxes.....	2, 831	163, 413	57. 72
Receipts taxes.....	1, 157	26, 669	23. 05
Franchise fees, certificate fees, and other miscellaneous special fees.....	23, 049	556, 263	24. 13
Total.....	41, 786	1, 112, 015	26. 61

A comparatively small number of for-hire trailers and semitrailers were reported, and they did not form an important source of revenue, although average payments were considerably higher than those of private trailers. The average payment of \$62.16 by contract-carrier trailers in all fees and taxes may be compared with an average of \$7.71 for privately owned and operated trailers (table 12, p. 28). Not all of the difference, however, is attributable to higher fees on contract carriers. There was also a much higher proportion of light-weight private trailers with low average payments. Trailers of 1½ tons and less formed 85 percent of all private trailers classified by capacity, and their average payments were only \$3.29. Average



payments of all fees and taxes by contract-carrier trailers ranged from \$17.88 for trailers of 1½ tons capacity or less to \$105.01 for 5-ton trailers. The average payment of trailers of more than 5 tons capacity was \$86.35.

*State and regional comparisons.*—The variation among the States in the average payments by contract carriers is revealed by an examination of tables 46 and 47. Averages are based on the number of vehicles concerned in each of the payments listed.

TABLE 46.—State taxes imposed on contract-carrier trucks and tractor trucks in 1932

Division and State	Number registered and tax-paid	Regular registration fees		Estimated payments of motor-fuel taxes		Special fees										All fees and taxes	
		Amount collected	Average per vehicle	Amount	Average per vehicle	Excess registration fees		Mileage or ton-mile taxes		Receipts taxes		Franchise fees, certificate fees, etc.		Total special fees		Amount	Average per vehicle
						Amount collected	Average per vehicle	Amount collected	Average per vehicle	Amount collected	Average per vehicle	Amount collected	Average per vehicle	Amount collected	Average per vehicle		
<b>New England</b> .....	15, 182	\$253, 103	\$16. 67	\$964, 286	\$63. 52											\$1, 217, 389	\$80. 19
Maine.....	(1)																
New Hampshire.....	(1)																
Vermont.....	(1)																
Massachusetts.....	15, 182	253, 103	16. 67	964, 286	63. 52											1, 217, 389	80. 19
Rhode Island.....	(1)																
Connecticut.....	(1)																
<b>Middle Atlantic</b> .....																	
New York.....	(1)																
New Jersey.....	(1)																
Pennsylvania.....	(1)																
Delaware.....	(1)																
Maryland.....	(1)																
District of Columbia.....	(1)																
<b>South Atlantic</b> .....	15, 624	311, 019	19. 91	1, 271, 709	81. 39	\$308, 381	\$19. 85	\$21, 832	\$23. 50			\$2, 381	\$27. 69	\$332, 594	\$21. 29	1, 915, 322	122. 59
Virginia.....	7, 129	73, 029	10. 24	530, 744	74. 45	53, 061	7. 44							53, 061	7. 44	656, 834	92. 13
West Virginia.....	24, 884	128, 971	26. 41	310, 855	63. 64	128, 971	26. 41							128, 971	26. 41	568, 797	116. 46
North Carolina.....	2, 387	75, 371	31. 58	271, 285	113. 65	76, 557	32. 07							76, 557	32. 07	423, 213	177. 30
South Carolina.....	286	5, 079	17. 76	31, 473	110. 04	5, 079	17. 76							5, 079	17. 76	41, 631	145. 56
Georgia.....	86	2, 399	27. 90	11, 026	128. 22			3, 066	47. 61					6, 047	70. 31	19, 472	225. 43
Florida.....	852	26, 170	30. 72	116, 326	136. 53	44, 713	52. 48	18, 166	21. 32			2, 381	27. 69	62, 879	73. 80	205, 375	241. 05
<b>East North Central</b> .....	4, 548	384, 737	84. 21	352, 484	77. 50							243, 198	53. 47	243, 198		980, 419	215. 57
Ohio.....	2, 3, 056	275, 960	89. 68	243, 286	79. 61							171, 844	56. 23	171, 844		691, 090	
Indiana.....	(1)																
Illinois.....	(1)																
Michigan.....	1, 492	108, 777	72. 91	109, 198	73. 19							71, 354	47. 82	71, 354	47. 82	289, 329	193. 92
Wisconsin.....	(1)																
<b>West North Central</b> .....	22, 610	725, 503	32. 09	924, 936	40. 91	21, 100	25. 00					42, 880	5. 51	63, 980	7. 42	1, 714, 419	75. 83
Minnesota.....	8, 448	207, 141	24. 52	337, 196	39. 91											544, 337	64. 43
Iowa.....	7, 333	387, 435	52. 83	318, 536	43. 44							38, 060	5. 00	38, 060	5. 00	744, 031	
Missouri.....	74	1, 130	15. 26	2, 978	40. 24											4, 108	55. 50
North Dakota.....	844	20, 505	24. 29	27, 477	32. 56	21, 100	25. 00							21, 100	25. 00	69, 082	81. 85
South Dakota.....	172	74, 091	23. 78	78, 343	48. 51							4, 820	28. 02	4, 820	28. 02	17, 254	100. 31
Nebraska.....	(1)																
Kansas.....	5, 739	105, 201	18. 33	230, 406	40. 15			(3)								335, 607	
<b>East South Central</b> .....	2, 453	116, 223	47. 38	201, 325	82. 07			50, 960	76. 75			39, 760	16. 21	90, 720	36. 98	408, 268	166. 44
Kentucky.....	2, 453	116, 223	47. 38	201, 325	82. 07			50, 960	76. 75			39, 760	16. 21	90, 720	36. 98	408, 268	166. 44
Tennessee.....	(1)																
Alabama.....	(1)																
Mississippi.....	(1)																
<b>West South Central</b> .....	3, 694	124, 072	33. 59	291, 489	78. 91	21, 792	18. 84	67, 330	104. 06	\$26, 669	\$23. 05	20, 556	8. 10	136, 347		551, 908	149. 41
Arkansas.....	2, 1, 157	43, 585	37. 67	117, 759	101. 78	21, 792	18. 84			26, 669	23. 05			48, 461	41. 89	209, 805	181. 34
Louisiana.....	(1)																
Oklahoma.....	647	17, 690	27. 34	44, 507	68. 79			67, 330	104. 06			5, 581	8. 63	72, 911	112. 69	135, 108	208. 82
Texas.....	1, 890	62, 797	33. 23	129, 223	68. 37							14, 975	7. 92	14, 975		206, 995	
<b>Mountain</b> .....	2, 055	56, 423	27. 46	146, 539	71. 31	14, 397	14. 31	23, 291	39. 41			26, 000	31. 26	64, 288	31. 38	267, 250	130. 05
Montana.....	297	9, 637	32. 45	27, 404	92. 27							2, 970	10. 00	2, 970	10. 00	40, 011	134. 72
Idaho.....	1, 006	28, 794	28. 62	69, 501	69. 09	14, 397	14. 31							14, 397	14. 31	112, 692	112. 02
Wyoming.....	7	187	26. 71	475	67. 82			297	42. 38			153	21. 90	450	64. 28	1, 112	158. 81
Colorado.....	392	7, 145	18. 23	23, 592	60. 18			16, 981	43. 32			254	. 65	17, 235	43. 97	47, 972	122. 38
New Mexico.....	(12)																
Arizona.....	(1)																
Utah.....	192	5, 055	26. 33	13, 193	68. 71			6, 013	31. 32					6, 013	31. 32	24, 261	126. 36
Nevada.....	161	5, 605	34. 81	12, 374	76. 85							23, 223	149. 82	23, 223	149. 82	41, 202	255. 91
<b>Pacific</b> .....	4, 790	234, 875	49. 04	288, 713	60. 27							180, 888	37. 76	180, 888	37. 76	704, 476	147. 07
Washington.....	(1)																
Oregon.....	4, 790	234, 875	49. 04	288, 713	60. 27							180, 888	37. 76	180, 888	37. 76	704, 476	147. 07
California.....	(1)																
<b>Grand total or average</b> .....	70, 956	2, 205, 955	31. 09	4, 441, 451	62. 59	365, 670	19. 72	163, 413	57. 72	26, 669	23. 05	556, 263	24. 13	1, 112, 015	26. 61	7, 759, 451	109. 36

<sup>1</sup> Not reported separately from private carriers.

<sup>2</sup> Includes common carriers.

<sup>3</sup> Paid by 77 trucks.

<sup>4</sup> Includes \$2,518 collected from 21 out-of-State trucks and tractor trucks.

<sup>5</sup> Does not include \$23,316 in franchise fees and corporation taxes collected from an unknown number of out-of-State trucks and trailers.

<sup>6</sup> Includes \$1,395 in franchise fees collected from 279 out-of-State trucks and tractor trucks.

<sup>7</sup> Estimates based on average private-carrier payments. Actual collections not reported separately.

<sup>8</sup> Amount of ton-mile tax collected from contract-carrier trucks and tractor trucks not reported separately. Total collected from an unknown number of private and for-hire carriers of persons and property, \$186,153.

<sup>9</sup> Paid by 664 trucks.

<sup>10</sup> Estimates based on average common-carrier payments. Actual collections not reported separately.

<sup>11</sup> Does not include \$17,270 in certificate fees collected from an unknown number of contract-carrier trucks and trailers.

<sup>12</sup> Not reported separately from other classes.

<sup>13</sup> Paid by 155 trucks.



TABLE 47.—State taxes imposed on contract-carrier trailers and semitrailers in 1932

Division and State	Number registered and tax-paid	Regular registration fees		Special fees										All fees and taxes			
				Excess registration fees		Mileage or ton-mile taxes		Receipts taxes		Franchise fees, certificate fees, etc.		Total special fees					
		Amount collected	Average per vehicle	Amount collected	Average per vehicle	Amount collected	Average per vehicle	Amount collected	Average per vehicle	Amount collected	Average per vehicle	Amount collected	Average per vehicle	Amount collected	Average per vehicle		
<b>New England</b>	<b>426</b>	<b>\$17,084</b>	<b>\$40.10</b>												<b>\$17,084</b>	<b>\$40.10</b>	
Maine	(1)																
New Hampshire	(1)																
Vermont	(1)																
Massachusetts	426	17,084	40.10												17,084	40.10	
Rhode Island	(1)																
Connecticut	(1)																
<b>Middle Atlantic</b>																	
New York	(1)																
New Jersey	(1)																
Pennsylvania	(1)																
Delaware	(1)																
Maryland	(1)																
District of Columbia	(1)																
<b>South Atlantic</b>	<b>1,210</b>	<b>29,539</b>	<b>24.41</b>	<b>\$43,136</b>	<b>\$36.04</b>	<b>\$2,061</b>	<b>\$22.65</b>					<b>\$360</b>	<b>\$27.69</b>	<b>\$45,557</b>	<b>\$37.65</b>	<b>75,096</b>	<b>62.06</b>
Virginia	430	3,902	9.07	3,787	8.81									3,787	8.81	7,689	17.88
West Virginia	(1)																
North Carolina	522	20,818	39.88	29,028	55.61									29,028	55.61	49,846	95.49
South Carolina	167	2,795	16.74	4,963	29.71									4,963	29.71	7,758	46.45
Georgia	13	104	8.01			456	35.09			360	27.69			816	62.78	920	70.79
Florida	78	1,920	24.61	5,358	68.69	1,605	20.58							6,963	89.27	8,883	113.88
<b>East North Central</b>	<b>1,193</b>	<b>85,717</b>	<b>71.85</b>									<b>44,684</b>	<b>37.46</b>	<b>44,684</b>	<b>37.46</b>	<b>130,401</b>	<b>109.31</b>
Ohio	392	32,866	83.84									7,950	20.28	7,950		40,816	
Indiana	(1)																
Illinois	(1)																
Michigan	801	52,851	65.98														
Wisconsin	(1)									36,734	45.86			36,734	45.86	89,585	111.84
<b>West North Central</b>	<b>988</b>	<b>20,311</b>	<b>20.56</b>									<b>1,585</b>	<b>5.00</b>	<b>1,585</b>	<b>5.00</b>	<b>21,896</b>	<b>22.16</b>
Minnesota	416	6,553	15.75													6,553	15.75
Iowa	241	9,695	40.23													11,280	46.45
Missouri	18	529	29.38									1,585	5.00	1,585	5.00	529	29.38
North Dakota	36	499	13.86													499	13.86
South Dakota	(1)																
Nebraska	(1)																
Kansas	277	3,035	10.96			(5)										3,035	
<b>East South Central</b>																	
Kentucky	(9)																
Tennessee	(1)																
Alabama	(1)																
Mississippi	(1)																
<b>West South Central</b>	<b>473</b>	<b>12,499</b>	<b>26.42</b>	<b>6,235</b>	<b>13.21</b>			<b>\$20,743</b>	<b>\$43.95</b>	<b>11</b>	<b>11.00</b>	<b>26,989</b>		<b>26,978</b>		<b>39,488</b>	<b>83.48</b>
Arkansas	472	12,470	26.42	6,235	13.21			20,743	43.95					26,978	57.16	39,448	83.58
Louisiana	(1)																
Oklahoma	(1)																
Texas	1	29	28.71								11	11.00	11			40	
<b>Mountain</b>	<b>197</b>	<b>3,003</b>	<b>15.24</b>	<b>499</b>	<b>3.90</b>	<b>2,357</b>	<b>41.35</b>					<b>3,191</b>	<b>46.25</b>	<b>6,047</b>	<b>30.54</b>	<b>9,050</b>	<b>45.94</b>
Montana	(1)																
Idaho	128	997	7.79	499	3.90									499	3.90	1,496	11.69
Wyoming	(1)																
Colorado	56	1,400	25.00			2,311	41.27				36	.65		2,347	41.92	3,747	66.92
New Mexico	(9)																
Arizona	(1)																
Utah	1	25	25.00			46	46.55							46	46.55	71	71.55
Nevada	12	581	48.44									10 3,155	242.69	3,155	242.69	3,736	291.13
<b>Pacific</b>	<b>521</b>	<b>10,854</b>	<b>20.83</b>									<b>7,453</b>	<b>14.31</b>	<b>7,453</b>	<b>14.31</b>	<b>18,307</b>	<b>35.14</b>
Washington	(1)																
Oregon	521	10,854	20.83									7,453	14.31	7,453	14.31	18,307	35.14
California	(1)																
<b>Grand total or average</b>	<b>5,008</b>	<b>179,007</b>	<b>35.74</b>	<b>49,870</b>	<b>27.75</b>	<b>4,418</b>	<b>29.85</b>	<b>20,743</b>	<b>43.95</b>	<b>57,284</b>	<b>27.10</b>	<b>132,315</b>	<b>33.82</b>	<b>311,322</b>	<b>62.16</b>		

<sup>1</sup> Not reported separately from private carriers.<sup>2</sup> Includes common carriers.<sup>3</sup> Does not include \$23,316 in franchise fees and corporation taxes collected from an unknown number of out-of-State trucks and trailers.<sup>4</sup> Includes \$380 in franchise fees collected from 76 out-of-State trailers.<sup>5</sup> Amount of ton-mile tax collected from contract-carrier trailers and semitrailers not reported separately. Total collections from an unknown number of private and for-hire carriers of persons and property, \$136,153.<sup>6</sup> Full trailers prohibited. Semitrailers registered with tractor trucks.<sup>7</sup> No registration of trailers in 1932.<sup>8</sup> Does not include \$17,270 in certificate fees collected from an unknown number of contract-carrier trucks and trailers.<sup>9</sup> Not reported separately from other classes of trailers.<sup>10</sup> Reported as paid by 13 trailers.

Certain fees paid by out-of-State vehicles in Ohio and Iowa, properly listed as undistributable items in other tables, are allotted to these States in tables 46 and 47. In such cases the computation of an average payment of all fees and taxes is omitted, although the averages are given for the regions in which these States are included. Average payments of all fees and taxes were not computed in the case of Kansas and Texas

because the totals in these States do not include certain payments which were not associated with known numbers of vehicles. The situation with respect to these payments is discussed in detail elsewhere (pp. 23 and 24).

Average payments of regular registration fees by contract-carrier trucks ranged from \$10.24 in Virginia to \$89.68 in Ohio. Because of the fact that many States



did not report contract-carrier trucks, there is no great significance in a regional comparison of average payments of registration fees or of other fees and taxes. To a less extent this is also true of average payments of all fees and taxes, but a comparison of divisions in which two or more States are represented is of some interest. Arranged in order of magnitude, average payments of all fees and taxes by contract-carrier trucks in these regional groups were as follows:

(1) East North Central.....	\$215. 57
(2) West South Central.....	149. 41
(3) Mountain.....	130. 05
(4) South Atlantic.....	122. 59
(5) West North Central.....	75. 83

*Mileage and ton-mile taxes.*—Only a small number of contract carriers were subject to mileage or ton-mile taxes, but average payments were high; a total of \$163,413 was reported as paid by 2,831 contract-carrier trucks, an average payment of \$57.72. Among the seven States which reported payments of mileage or ton-mile taxes by contract carriers, the average for trucks varied from \$21.32 in Florida to \$104.06 in Oklahoma. The total number of trailers and semitrailers concerned in the payment of mileage or ton-mile taxes was 148, and the total paid was \$4,418. Average payments varied from \$20.58 in Florida to \$46.55 in Utah.

*Average annual mileage.*—An approximation of the annual average mileage of contract-carrier trucks can be obtained from data reported by States in which the rates were based on vehicle-miles. The same qualifications with regard to the accuracy of such an approximation apply as were made in the case of a similar computation for public-carrier busses (p. 48 and table 30). The amount collected in a given State may not equal the amount assessed on the mileage actually traveled, and the effect of taxing interstate operators on only the mileage traveled within the State tends to reduce the average mileage per truck as derived by this method below the true average.

Data for such a computation for contract-carrier trucks were available in four States—Florida, Georgia, Kentucky, and Oklahoma. The number of trucks concerned, the total annual mileage computed on the basis of the tax paid, and the average annual mileage per truck for each of these States are given in table 48. The average for the four States is 9,077. If Florida, in which the payments were very low, is omitted the average is 13,373.

TABLE 48.—Total and average mileages of contract-carrier trucks in 1932; based on mileage-tax data reported by 4 States

State	Trucks	Total tax-paid mileage	Average per vehicle
	Number	Miles	Miles
Florida.....	852	1, 771, 485	2, 079
Georgia.....	77	650, 431	8, 447
Kentucky.....	664	4, 445, 402	6, 695
Oklahoma.....	647	13, 465, 962	20, 813
Total or average.....	2, 240	20, 333, 280	9, 077

*Ton-miles.*—No data were obtained in this survey from which a sound estimate of total tonnage hauled or ton-miles traveled by for-hire carriers could be made. The only material along this line was furnished by Wyoming and Colorado, in which the ton-mile tax was based on revenue cargo-miles. In the case of Utah, which also had such a tax, a variation in the rate depending on the type of road traveled prevented using

the data in this way. In the case of contract carriers in Colorado the following results were obtained:

Contract-carrier trucks:	
Number of trucks.....	382
Total revenue ton-miles.....	3, 231, 200
Revenue ton-miles per truck.....	8, 459
Total tons capacity.....	747. 5
Revenue miles per ton capacity.....	4, 323
Contract-carrier trailers and semitrailers:	
Number of trailers.....	56
Total revenue ton-miles.....	462, 200
Revenue ton-miles per trailer.....	8, 254
Total tons capacity.....	140
Revenue miles per ton capacity.....	3, 301

The term "Revenue miles per ton capacity" may be confusing. It is simply the quotient obtained by dividing "Total revenue ton-miles" by "Total tons capacity", and may be used to obtain an estimate of the average mileage traveled by the vehicles concerned. Thus, if it is assumed that the contract-carrier trucks in Colorado traveled with an average load of six-tenths capacity, an average annual tax-paid mileage of  $\frac{4,323}{0.6}$ ,

or 7,205 miles, is obtained; for trailers the average is 5,502. The State authorities in Colorado have had difficulty in enforcing this act, and these remarkably low figures for tax-paid mileage indicate that there must have been a considerable amount of evasion.

In the case of Wyoming the total collections of ton-mile tax on contract and common carriers were reported in a lump sum amounting to \$9,835.88. At the rate of 2 mills per ton-mile, the revenue ton-mileage was 4,917,940. The total capacity of all contract and common carriers in Wyoming was 364.7 tons, and the resulting revenue miles per ton capacity were 13,485. At six-tenths capacity, the average mileage would be 22,475.

The payments of ton-mile tax in Wyoming were allocated to contract and common carriers in proportion to capacity. A similar allocation of the ton-mileage gives the following results in the case of contract-carrier trucks, no contract-carrier trailers having been reported.

Number of trucks.....	7
Total tons capacity.....	11
Total revenue ton-miles.....	148, 334
Revenue ton-miles per truck.....	21, 191

*Receipts taxes.*—Only two States imposed gross receipts taxes on for-hire carriers of property other than common carriers. The gross receipts tax charged in Pennsylvania against all for-hire carriers of persons and property was not allocated among the several classes of carriers, nor were the vehicles paying it segregated from private carriers. In the case of Arkansas the payments of receipts taxes by property and passenger carriers were reported in a lump sum amounting to \$56,207. This amount was divided between property and passenger carriers according to an approximate ratio between gross receipts per passenger seat and gross receipts per ton capacity, developed from data given by States which reported payments by passenger carriers separately from payments by property carriers. The amount thus allocated to contract and common carriers in Arkansas was \$47,412. This amount was distributed among trucks and trailers in proportion to capacity. Truck payments, according to this estimate, were \$26,669, or \$23.05 per vehicle. The average payments, as allocated, varied from \$20.03 for trucks of 1½ tons capacity or less to \$73.48 for 5-ton trucks, no contract-carrier trucks of greater capacity being registered. The trailer payments were \$20,743, or \$43.95 per vehicle.



*Other special fees.*—Franchise fees, certificate fees, special licenses, and similar imposts were paid by 23,049 contract-carrier trucks in 13 States, and by 2,114 trailers and semitrailers in 8 States. The total amounts were \$556,263 for trucks and \$57,284 for trailers, and the averages were \$24.13 and \$27.10, respectively. To these sums may be added \$17,270 in certificate fees paid by contract carriers in Texas, which, for reasons previously explained (p. 24) was not allocated among the contract carriers reported by Texas; and \$6,587 in privilege taxes paid by transfer companies in Tennessee, the number of vehicles being unknown.

Among these several types of fee, the most lucrative were those based on weight or capacity, imposed in Ohio, Michigan, South Dakota, Nevada, and Oregon. The average payments of special weight or capacity taxes by contract-carrier trucks ranged from \$21.45

in South Dakota to \$149.82 in Nevada. The remainder of the South Dakota payment, \$6.57, was in the form of certificate fees.

## COMMON CARRIERS

*National totals and averages.*—The high rates of taxation imposed on common carriers of property are reflected in average payments. The sum of \$2,898,987 is given in table 49 as the total amount collected from 16,869 common-carrier trucks and tractor trucks. These figures give an average of \$171.85 per vehicle in comparison with average payments of \$109.36 by contract-carrier trucks, and \$60.15 by private trucks. Average payments of all fees and taxes by common-carrier trucks of different capacities varied from \$117.48 for those of 1½ tons and less to \$471.16 for those of over 5 tons.

TABLE 49.—State taxes imposed on common carriers of property in 1932; national totals and averages

Rated capacity	Number registered	Estimated payments of motor-fuel taxes		Regular registration fees			Excess registration fees			Total registration fees			Total registration fees and motor-fuel taxes		
		Amount	Average per vehicle	Number of vehicles	Amount collected	Average per vehicle	Number of vehicles	Amount collected	Average per vehicle	Number of vehicles	Amount collected	Average per vehicle	Number of vehicles	Amount	Average per vehicle
Tons															
Trucks and tractor trucks:															
1½ and less	6,755	\$411,732	\$60.95	6,162	\$114,395	\$18.56	862	\$23,420	\$27.17	6,162	\$137,815	\$22.37	6,755	\$549,547	\$81.35
Over 1½ and less than 3	4,162	333,186	80.06	3,515	141,776	40.33	449	19,309	43.00	3,515	161,085	45.83	4,162	494,271	118.76
3 and less than 5	2,686	260,044	96.82	2,161	146,339	67.72	153	17,238	112.67	2,161	163,577	75.70	2,686	423,621	157.71
5	430	49,576	115.29	306	30,727	100.42	13	3,055	235.00	306	33,782	110.40	430	83,358	193.86
Over 5	640	90,707	141.73	393	52,087	132.54	3	1,529	509.67	393	53,616	136.43	640	144,323	225.50
Total classified	14,673	1,145,245	78.05	12,537	485,324	38.71	1,480	64,551	43.62	12,537	549,875	43.86	14,673	1,695,120	115.53
Not classified by capacity <sup>1</sup>	98	8,418	85.90	46	1,150	25.00				46	1,150	25.00	98	9,568	97.63
Not segregated <sup>2</sup>	2,098	101,762	48.50	2,098	49,901	23.79				2,098	49,901	23.79	2,098	151,663	72.29
Total	16,869	1,255,425	74.42	14,681	536,375	36.54	1,480	64,551	43.62	14,681	600,926	40.93	16,869	1,856,351	110.05
Trailers and semitrailers:															
1½ and less	452			358	4,629	12.93	147	1,784	12.14	358	6,413	17.91			
Over 1½ and less than 3	682			587	15,731	26.80	178	2,943	16.53	587	18,674	31.81			
3 and less than 5	1,378			1,168	54,448	46.62	155	7,375	47.58	1,168	61,823	52.93			
5	519			351	24,684	70.32	59	6,306	106.88	351	30,990	88.29			
Over 5	806			392	31,549	80.48	24	2,308	96.17	392	33,857	86.37			
Total	3,837			2,856	131,041	45.88	563	20,716	36.80	2,856	151,757	53.14			

Rated capacity	Mileage or ton-mile taxes			Receipts taxes			Franchise fees, certificate fees, and other miscellaneous special fees			Total special fees and excess registration fees			All fees and taxes		
	Number of vehicles	Amount collected	Average per vehicle	Number of vehicles	Amount collected	Average per vehicle	Number of vehicles	Amount collected	Average per vehicle	Number of vehicles	Amount collected	Average per vehicle	Number of vehicles	Amount	Average per vehicle
<i>Tons</i>															
Trucks and tractor trucks:															
1½ and less	2,488	\$119,994	\$48.23	1,744	\$47,494	\$27.23	3,976	\$76,539	\$19.25	6,338	\$267,447	\$42.20	6,755	\$793,574	\$117.48
Over 1½ and less than 3	1,732	130,398	75.29	997	57,605	57.78	2,380	66,926	28.12	3,918	274,238	69.99	4,162	749,200	180.01
3 and less than 5	920	116,595	126.73	820	72,483	88.39	1,316	53,912	40.97	2,536	260,228	102.61	2,686	666,611	248.18
5	198	33,485	169.12	115	16,567	144.06	211	7,731	36.64	420	60,838	144.85	430	141,141	328.23
Over 5	260	79,552	305.97	289	69,738	241.31	112	7,931	70.81	634	158,750	250.39	640	301,544	471.16
Total classified	5,598	480,024	85.75	3,965	263,887	66.55	7,995	213,039	26.65	13,846	1,021,501	73.78	14,673	2,652,070	180.74
Not classified by capacity	46	2,158	46.91				46	56	1.22	46	2,214	48.13	98	11,782	120.22
Not segregated	551	35,821	65.01	2,098	23,471	11.19	2,098	13,500	6.43	2,098	36,971	17.62	2,098	188,634	89.91
Undistributed fees							267	10,680	40.00	551	46,501	84.39		46,501	
Total	6,195	518,003	83.62	6,063	287,358	47.40	10,406	237,275	22.80	16,541	1,107,187	66.94	16,869	2,898,987	171.85
Trailers and semitrailers:															
1½ and less	204	12,043	59.03	209	6,775	32.42	164	4,030	24.57	422	24,632	58.37	452	29,261	64.74
Over 1½ and less than 3	235	12,345	52.53	260	13,928	53.57	360	6,938	19.27	652	36,154	55.45	682	51,885	76.08
3 and less than 5	256	15,402	60.16	416	34,851	83.78	819	31,730	38.74	1,309	89,358	68.26	1,378	143,806	104.36
5	40	4,915	122.88	215	27,431	127.59	228	15,545	68.18	456	54,197	118.85	519	78,881	151.99
Over 5	156	33,987	217.87	485	130,032	268.11	224	14,620	65.27	785	180,947	230.51	806	212,496	263.64
Total classified	891	78,692	88.32	1,585	213,017	134.40	1,795	72,863	40.59	3,624	385,288	106.32	3,837	516,329	134.57
Undistributed fees	154	7,227	46.93				154	770	5.00	154	7,997	51.93		7,997	
Total	1,045	85,919	82.22	1,585	213,017	134.40	1,949	73,633	37.78	3,778	393,285	104.10	3,837	524,326	136.65

<sup>1</sup> See p. 22.<sup>2</sup> See p. 22. Estimated payments of registration fees and gasoline taxes by these vehicles are included.<sup>3</sup> See pp. 23 and 24.



Total payments of all fees and taxes by 3,837 common carrier trailers were \$524,326, an average per-vehicle payment of \$136.65. By capacity groups, average payments were \$64.74 for trailers of 1½ tons or less and \$263.64 for those of over 5 tons.

The several amounts making up the total payments by common carriers and average payments, based on the total number of vehicles registered, are as shown in tables 50 and 51.

TABLE 50.—*Payments by common-carrier trucks and tractor trucks*

Type of fee	Total	Average
Motor-fuel taxes.....	\$1,255,425	\$74.42
Regular registration fees.....	536,375	31.80
Special fees and excess registration fees.....	1,107,187	65.63
Total.....	2,898,987	171.85

TABLE 51.—*Payments by common-carrier trailers and semitrailers*

Type of fee	Total	Average
Regular registration fees.....	\$131,041	\$34.15
Special fees and excess registration fees.....	393,285	102.50
Total.....	524,326	136.65

Not all of the common carriers were required to pay registration fees; 2,188 trucks and 981 trailers in Maryland, South Carolina, and California paid ton-mile or receipts taxes in lieu of registration fees. Deducting these vehicles from the totals registered, we find that registration fees were imposed on 14,681 trucks and 2,856 trailers. On the basis of these numbers, average payments of regular registration fees were \$36.54 for common-carrier trucks and \$45.88 for trailers; average payments of all registration fees were \$40.93 for trucks and \$53.14 for trailers. The higher averages shown by trailers were the result of the fact that the proportion of heavy trailers was much greater than the proportion of heavy trucks in the case of for-hire carriers.

Excess registration fees were not so frequently imposed on common carriers as on contract carriers, but average payments were higher. Common-carrier trucks numbering 1,480 paid \$64,551 in excess registration fees, or \$43.62 per truck; and 563 trailers paid \$20,716, an average of \$36.80.

The total amount of special fees, including excess registration fees, was collected from 16,541 trucks and 3,778 trailers, and average payments by these vehicles were \$66.94 and \$104.10, respectively.

Undistributed items not included in the above total of special fees are as follows: Receipts taxes paid by all for-hire carriers in Pennsylvania, ton-mile taxes paid by for-hire carriers and certain classes of private carriers in Kansas, mileage taxes and inspection fees paid in Tennessee by property carriers under the jurisdiction of the railroad and public utilities commission, and undistributed certificate fees in Texas and New Mexico.

Mileage or ton-mile taxes and receipts taxes were the most productive of the special fees imposed on common carriers. The sum of the collections under these two types of tax, \$1,104,297, was nearly three-fourths of the total amount of all special fees, and nearly one-third of all fees and taxes paid by common-carrier trucks and trailers.

In mileage and ton-mile taxes, \$518,003 was paid by 6,195 common-carrier trucks and \$85,919 by 1,045

trailers, the average payments being \$83.62 and \$82.22, respectively. These taxes weighed heavily on the larger units, average payments increasing very rapidly with capacity. Average payments for vehicles of more than 5 tons capacity were \$305.97 for trucks and \$217.87 for trailers.

Common-carrier trucks paid \$287,358 and trailers \$213,017 in receipts taxes. Average payments by the vehicles concerned were \$47.40 for trucks and \$134.40 for trailers.

In franchise fees, certificate fees, and other miscellaneous special fees, \$237,275 was paid by 10,406 common-carrier trucks and \$73,633 by 1,949 trailers. Average payments were \$22.80 and \$37.78, respectively.

*State and regional comparisons.*—The preceding discussion has been devoted to total and average payments by all the common carriers reported. There is considerable divergence from these averages among the States as indicated in tables 52 and 53. In all fees and taxes, average payments by common-carrier trucks vary from \$89.91 in South Dakota to \$445.03 in Florida.

Average payments were comparatively low in Missouri, \$99.45; in Colorado, \$103.69; and in North Dakota, \$110.26. North Dakota and South Dakota appear as low-payment States, in spite of relatively high fees, because the proportion of large-tonnage trucks, which paid at the highest rates, was much less than for the country as a whole. In North Dakota no common-carrier trucks of 5 tons or more capacity were reported, while in South Dakota there were no trucks registered of more than 5 tons capacity, and only four 5-ton trucks.

Among States where the average payments by common-carrier trucks were high are Oregon, \$420.34; Maryland, \$282.58; and Washington, \$249.75. It is notable that both Florida and Oregon, in which the average payments were conspicuously high, imposed mileage or ton-mile taxes. The average payment of the mileage tax in Florida was \$181.18, and of the ton-mile tax in Oregon, \$245.78.

With the omission of those geographical divisions in which only one State is represented, the regional comparison of the average payments of all fees and taxes by common carriers, arranged in order of magnitude, is as follows:

**Trucks and tractor trucks:**

(1) South Atlantic.....	\$241.44
(2) East North Central.....	226.59
(3) East South Central.....	221.16
(4) Pacific.....	202.41
(5) West South Central.....	146.61
(6) Mountain.....	134.10
(7) West North Central.....	121.74

**Trailers and semitrailers:**

(1) Pacific.....	192.59
(2) East North Central.....	141.06
(3) South Atlantic.....	117.37
(4) West North Central.....	80.77
(5) Mountain.....	76.57
(6) West South Central.....	64.63

*Mileage and ton-mile taxes.*—Taxes based on mileage traveled were paid by common-carrier trucks in Georgia, Florida, Kentucky, Alabama, Oklahoma, and New Mexico, and also in Tennessee, although payments in that State could not be allocated. Trailers and semitrailers participating in mileage-tax payments were reported in Georgia, Florida, and New Mexico. Average payments by trucks varied from \$52.21 in New Mexico to \$181.18 in Florida; and by trailers and semitrailers from \$7.26 in New Mexico to \$122.90 in Florida.



TABLE 52.—State taxes imposed on common-carrier trucks and tractor trucks in 1932

Division and State	Number registered and tax-paid	Regular registration fees		Estimated payments of motor-fuel taxes		Special fees								All fees and taxes			
		Amount collected	Average per vehicle	Amount	Average per vehicle	Excess registration fees		Mileage or ton-mile taxes		Receipts taxes		Franchise fees, certificate fees, etc.		Total special fees		Amount	Average per vehicle
						Amount collected	Average per vehicle	Amount collected	Average per vehicle	Amount collected	Average per vehicle	Amount collected	Average per vehicle	Amount collected	Average per vehicle		
New England.....	26	\$1,750	\$67.32	\$1,899	\$73.03											\$3,649	\$140.35
Maine.....	(1)																
New Hampshire.....	(1)																
Vermont.....	26	1,750	67.32	1,899	73.03											3,649	140.35
Massachusetts.....	(2)																
Rhode Island.....	(1)																
Connecticut.....	(1)																
Middle Atlantic.....	375			38,209	101.89			\$67,758	\$180.69					\$67,758	\$180.69	105,967	282.58
New York.....	(1)																
New Jersey.....	(1)																
Pennsylvania.....	(1)																
Delaware.....	(1)																
Maryland.....	375	(2)		38,209	101.89			67,758	180.69					67,758	180.69	105,967	282.58
Dist. of Columbia.....	(1)																
South Atlantic.....	2,275	76,640	34.40	294,361	124.99	\$22,217	\$26.02	103,959	101.82	\$34,775	\$39.47	\$27,329	\$27.69	188,280	87.05	549,281	241.44
Virginia.....	292	12,441	42.60	29,732	101.82					4,692	26.06			4,692	26.06	46,865	160.49
West Virginia.....	(4)																
North Carolina.....	701	24,535	35.00	78,844	112.47	4,931	8.14			30,083	42.91			35,014	49.95	138,393	197.42
South Carolina.....	47	(3)		4,844	103.07			6,283	133.67					6,283	133.67	11,127	236.74
Georgia.....	987	27,595	27.96	134,859	136.64			52,744	72.65			27,329	27.69	80,073	81.13	242,527	245.72
Florida.....	248	12,069	48.66	36,082	145.49	17,286	69.70	44,932	181.18					62,218	250.88	110,369	445.03
E. North Central.....	1,463	94,848	64.83	115,720	79.10			33,774	47.64			87,160	50.38	120,934	69.90	331,502	226.59
Ohio.....	(8)																
Indiana.....	(1)																
Illinois.....	(1)																
Michigan.....	1,021	70,378	68.93	83,412	81.70							57,934	56.74	57,934	56.74	211,724	207.37
Wisconsin.....	442	24,470	55.36	32,308	73.09			33,774	47.64			29,226	41.22	63,000	88.86	119,778	
W. North Central.....	4,629	134,713	29.10	210,114	45.39	35,374	75.10	91,265	121.04	23,471	11.19	68,617	19.01	218,727	50.13	563,554	121.74
Minnesota.....	278	12,478	44.89	14,399	51.79	30,549	109.89					661	2.38	31,210	112.27	58,087	208.95
Iowa.....	470	37,265	79.29	23,186	49.33			91,265	121.04					91,265	121.04	151,716	
Missouri.....	1,040	14,100	13.56	39,011	37.51							50,321	48.38	50,321	48.38	103,432	99.45
North Dakota.....	193	5,535	30.24	6,486	33.60	4,825	25.00					4,135	21.42	8,960	46.42	21,281	110.26
South Dakota.....	2,098	49,901	23.78	101,762	48.50					23,471	11.19	13,500	6.43	36,971	17.62	188,634	89.91
Nebraska.....	(1)																
Kansas.....	550	15,134	27.52	25,270	45.94			(12)								40,404	
E. South Central.....	517	30,179	58.37	47,619	92.11			30,686	96.19			5,856	11.33	36,542	70.68	114,340	221.16
Kentucky.....	458	28,239	61.66	42,450	92.68			27,577	106.06			5,150	11.24	32,727	71.46	103,416	225.80
Tennessee.....	(1)																
Alabama.....	59	1,940	32.88	5,169	87.60			3,109	52.70			706	11.97	3,815	64.67	10,924	185.15
Mississippi.....	(1)																
W. South Central.....	1,514	52,584	34.73	108,919	71.94			32,825	110.15			27,639	19.49	60,464		221,967	146.61
Arkansas.....	(8)																
Louisiana.....	96	3,648	38.00	9,789	101.96											13,437	139.96
Oklahoma.....	298	8,148	27.34	20,499	68.79			32,825	110.15			16,405	55.05	49,230	165.20	77,877	261.33
Texas.....	1,120	40,788	36.42	78,631	70.21							11,234	10.03	11,234		130,653	
Mountain.....	3,219	93,732	29.12	234,819	72.95	6,960	44.91	57,951	25.05	17,519	25.35	20,674	9.64	103,104		431,655	134.10
Montana.....	80	2,593	32.45	7,382	92.27							800	10.00	800	10.00	10,778	134.72
Idaho.....	155	11,907	76.81	12,175	78.55	6,960	44.91			4,179	26.96			11,139	71.87	35,221	227.23
Wyoming.....	190	5,992	31.53	14,069	74.05			9,296	48.93			4,161	21.90	13,457	70.83	33,518	176.41
Colorado.....	1,783	34,833	19.54	112,940	63.34			34,931	19.59			2,168	1.22	37,099	20.81	184,872	103.69
New Mexico.....	194	4,694	24.20	15,915	82.04			10,130	52.21			(15)		10,130		30,739	
Arizona.....	536	21,649	40.39	50,531	94.27					13,340	24.89			13,340	24.89	85,520	159.55
Utah.....	146	7,062	48.37	11,599	79.45			3,594	24.62					3,594	24.62	22,255	152.44
Nevada.....	135	4,999	37.03	10,208	75.62							13,545	147.23	13,545	147.23	28,752	212.98
Pacific.....	2,851	51,929	47.86	213,765	74.98			99,785	245.78	211,593	88.42			311,378	111.25	577,072	202.41
Washington.....	401	13,685	34.13	40,099	100.00					46,364	115.62			46,364	115.62	100,148	249.75
Oregon.....	406	33,936	83.58	36,938	90.98			99,785	245.78					99,785	245.78	170,659	420.34
California.....	2,044	4,308	15.50	136,728	66.89					165,229	82.95			165,229	82.95	306,265	149.84
Grand total or average.....	16,869	536,375	36.54	1,255,425	74.42	64,551	43.62	518,003	83.82	287,358	47.40	237,275	22.80	1,107,187	66.94	2,898,987	171.85

1 Not reported separately from private carriers.

2 None reported.

3 Ton-mile tax in lieu of regular registration fees.

4 Paid by 189 trucks.

5 Included with contract carriers.

6 Paid by 606 trucks.

7 Paid by 726 trucks.

8 Reported with contract carriers.

9 Includes \$10,044 in mileage tax, and \$10,630 in permit fees collected from 267 out-of-State trucks and tractor trucks.

10 Includes \$25,777 in mileage tax collected from 234 out-of-State trucks and tractor trucks.

11 Estimates based on average private-carrier payments. Actual collections not reported separately.

12 Amount of ton-mile tax collected from common-carrier trucks and tractor trucks not reported separately. Total collections from an unknown number of private and for-hire carriers of persons and property, \$183,153.

13 Paid by 290 trucks.

14 Does not include \$5,623 in certificate fees collected from an unknown number of common-carrier trucks and trailers.

15 Amount of certificate fees collected from common-carrier trucks and tractor trucks not reported separately. Total collections from common carriers of persons and property, \$1,171.

16 Paid by 92 trucks.

17 Common carriers paid no registration fees, the receipts tax being paid in lieu thereof. This amount is estimated payments by 278 trucks registered as private carriers but classed as common carriers for part of their operations.

18 Paid by 1,992 trucks.



## TAXATION OF MOTOR VEHICLES, 1932

TABLE 53.—State taxes imposed on common-carrier trailers and semitrailers in 1932

Division and State	Number registered and tax-paid	Regular registration fees		Special fees										All fees and taxes	
		Amount collected	Average per vehicle	Excess registration fees		Mileage or ton-mile taxes		Receipts taxes		Franchise fees, certificate fees, etc.		Total special fees		Amount collected	Average per vehicle
				Amount collected	Average per vehicle	Amount collected	Average per vehicle	Amount collected	Average per vehicle	Amount collected	Average per vehicle	Amount collected	Average per vehicle		
<b>New England:</b>															
Maine.....	(1)														
New Hampshire.....	(1)														
Vermont.....	(2)														
Massachusetts.....	(2)														
Rhode Island.....	(1)														
Connecticut.....	(1)														
<b>Middle Atlantic.....</b>	<b>65</b>														
New York.....	(1)														
New Jersey.....	(1)														
Pennsylvania.....	(1)														
Delaware.....	(1)														
Maryland.....	(1)					(3)									
District of Columbia.....	(1)														
<b>South Atlantic.....</b>	<b>879</b>	<b>\$26,580</b>	<b>\$31.23</b>	<b>\$13,884</b>	<b>\$30.78</b>	<b>\$27,900</b>	<b>\$78.59</b>	<b>\$27,662</b>	<b>\$52.79</b>	<b>\$7,144</b>	<b>\$27.69</b>	<b>\$76,590</b>	<b>\$87.13</b>	<b>\$103,170</b>	<b>\$117.37</b>
Virginia.....	120	2,749	22.91	7,225	60.21			5,333	44.44			12,558	104.65	15,307	127.56
West Virginia.....	(1)														
North Carolina.....	404	19,600	48.51	4,270	8.67			22,329	55.27			24,599	60.89	44,199	109.40
South Carolina.....	28					2,863	102.25					2,863	102.25	2,863	102.25
Georgia.....	258	2,353	9.12			16,557	64.17			7,144	27.69	23,701	91.86	26,054	100.98
Florida.....	69	1,878	27.22	4,389	63.60	8,480	122.90					12,869	186.50	14,747	213.72
<b>East North Central.....</b>	<b>1,121</b>	<b>70,386</b>	<b>62.79</b>			<b>33,897</b>	<b>100.58</b>			<b>53,841</b>	<b>42.23</b>	<b>87,738</b>	<b>68.81</b>	<b>158,124</b>	<b>141.06</b>
Ohio.....	(5)														
Indiana.....	(1)														
Illinois.....	(1)														
Michigan.....	938	57,431	61.23							51,797	55.22	51,797	55.22	109,228	116.45
Wisconsin.....	183	12,955	70.79			33,897	100.58			2,044	6.07	35,941	106.65	48,896	
<b>West North Central.....</b>	<b>284</b>	<b>5,866</b>	<b>20.65</b>	<b>5,806</b>	<b>64.51</b>					<b>11,266</b>	<b>60.57</b>	<b>17,072</b>	<b>91.78</b>	<b>22,938</b>	<b>80.77</b>
Minnesota.....	90	2,371	26.35	5,806	64.51					214	2.38	6,020	66.89	8,391	93.24
Iowa.....	25	950	38.00											950	38.00
Missouri.....	96	1,680	17.50							11,052	115.13	11,052	115.13	12,732	132.63
North Dakota.....	(2)														
South Dakota.....	(1)														
Nebraska.....	(1)														
Kansas.....	73	865	11.85			(7)								865	
<b>East South Central:</b>															
Kentucky.....	(8)														
Tennessee.....	(1)														
Alabama.....	(1)														
Mississippi.....	(1)														
<b>West South Central.....</b>	<b>65</b>	<b>3,992</b>	<b>61.42</b>							<b>209</b>	<b>11.00</b>	<b>209</b>		<b>4,201</b>	<b>64.63</b>
Arkansas.....	(9)														
Louisiana.....	46	3,538	76.92											3,538	76.92
Oklahoma.....	(9)														
Texas.....	19	454	23.90							209	11.00	10 209		663	
<b>Mountain.....</b>	<b>324</b>	<b>10,520</b>	<b>32.47</b>	<b>1,026</b>	<b>46.64</b>	<b>8,706</b>	<b>35.83</b>	<b>3,394</b>	<b>45.12</b>	<b>1,173</b>	<b>5.56</b>	<b>14,289</b>		<b>24,809</b>	<b>76.57</b>
Montana.....	(1)														
Idaho.....	22	688	31.26	1,026	46.64			840	38.20			1,866	84.84	2,554	116.10
Wyoming.....	3	90	30.00			243	80.91			66	21.90	309	102.81	399	132.81
Colorado.....	203	6,190	30.49			7,708	37.97			247	1.22	7,955	39.19	14,145	69.68
New Mexico.....	21	469	22.36			11 145	7.26			(12)		145		614	
Arizona.....	53	2,258	42.60					2,544	48.00			2,544	48.00	4,802	90.60
Utah.....	17	600	35.29			610	35.86					610	35.86	1,210	71.15
Nevada.....	5	225	45.00							860	172.00	860	172.00	1,085	217.00
<b>Pacific.....</b>	<b>1,096</b>	<b>13,697</b>	<b>64.91</b>			<b>15,416</b>	<b>140.15</b>	<b>181,971</b>	<b>184.55</b>			<b>197,387</b>	<b>180.10</b>	<b>211,084</b>	<b>192.59</b>
Washington.....	86	5,727	66.59					17,307	201.25			17,307	201.25	23,034	267.84
Oregon.....	110	7,507	68.24			15,416	140.15					15,416	140.15	22,923	208.39
California.....	900	13 463	30.87					164,664	182.96			164,664	182.96	165,127	183.47
<b>Grand total or average.....</b>	<b>3,837</b>	<b>131,041</b>	<b>45.88</b>	<b>20,716</b>	<b>36.80</b>	<b>85,919</b>	<b>82.22</b>	<b>213,017</b>	<b>134.40</b>	<b>73,633</b>	<b>37.78</b>	<b>393,285</b>	<b>104.10</b>	<b>524,326</b>	<b>136.55</b>

1 Not reported separately from private carriers.

2 None reported.

3 Ton-mile tax charged to hauling vehicle.

4 Paid by 262 trailers.

5 Reported with contract carriers.

6 Includes \$7,227 in mileage tax and \$770 in permit fees collected from 154 out-of-State trailers.

7 Amount of mileage tax collected from common-carrier trailers and semitrailers not reported separately. Total collected from carriers of persons and property, \$186,153.

8 Full trailers prohibited. Semitrailers registered with tractor trucks.

9 No registration of trailers in 1932.

10 Does not include \$5,628 in certificate fees collected from an unknown number of common-carrier trucks and trailers.

11 Average based on 20 trailers.

12 Amount of certificate fees collected from common-carrier trailers and semitrailers not reported separately. Total collections from common carriers of persons and property, \$1,171.

13 Common carriers not required to pay regular registration fees, the receipts tax being in lieu thereof. This amount is estimated payments by 15 trailers registered as private carriers but classed as common carriers for part of their operations.



Ton-mile taxes were paid by common-carrier trucks in Maryland, West Virginia, South Carolina, Wisconsin, Iowa, Kansas, Wyoming, Colorado, Utah, and Oregon. In the case of West Virginia, as previously explained (p. 17), the payments by three common carriers were included with the registration fees of contract-carrier trucks. In Kansas the payments were not distributed among the different classes of carriers. Trailers participating in payments of ton-mile taxes were reported in South Carolina, Wisconsin, Wyoming, Colorado, Utah, and Oregon. In Maryland and Iowa the payment was charged to the hauling vehicle. Average payments by trucks varied from \$19.59 in Colorado to \$245.78 in Oregon.

*Average annual mileage.*—The payments of mileage taxes in States where the rates were based on vehicle-miles provide the means for an approximation of the annual tax-paid mileage traveled by common-carrier trucks, similar to that prepared for contract-carrier trucks (table 48, p. 66).

The results are given in table 54. Mileage figures were also available for Maryland and West Virginia, which imposed ton-mile taxes, and are included in table 54.

TABLE 54.—Total and average mileages of common-carrier trucks in 1932; based on mileage-tax data reported by 8 States

State	Trucks	Total tax-paid mileage	Average per vehicle
	Number	Miles	Miles
Alabama.....	59	497,991	8,441
Florida.....	248	4,058,373	16,364
Georgia.....	726	6,132,627	8,447
Kentucky.....	260	2,540,247	9,770
Maryland.....	375	4,288,128	11,435
New Mexico.....	194	2,549,634	13,142
Oklahoma.....	298	8,206,295	27,538
West Virginia.....	3	51,132	17,044
Total or average.....	2,163	28,324,427	13,095

<sup>1</sup> Reported mileage increased by factor 1.0596 to account for "additional payments not classified" of \$3,812.82. See table 197.

The average tax-paid mileage in the eight States in which the data were available varied from 8,441 miles in Alabama to 27,538 miles in Oklahoma. The average mileage of all common-carrier trucks in the States represented was 13,095, in comparison with 13,373 for contract-carrier trucks (omitting Florida in the latter case).

*Ton-miles.*—As in the case of contract carriers, an analysis of the receipts from revenue ton-mile taxes in

Colorado and Wyoming leads to an estimate of the annual tax-paid mileage traveled by common carriers in these States. The results in the case of Colorado were as follows:

Common-carrier trucks:

Number of trucks.....	1,713
Total revenue ton-miles.....	6,229,600
Revenue ton-miles per truck.....	3,637
Total tons capacity.....	3,540
Revenue miles per ton capacity.....	1,760

Common-carrier trailers and semitrailers:

Number of trailers.....	203
Total revenue ton-miles.....	1,541,600
Revenue ton-miles per trailer.....	7,594
Total tons capacity.....	580
Revenue miles per ton capacity.....	2,658

On the basis of an average load of six-tenths capacity, the average annual mileage of common-carrier trucks in Colorado would be 2,933 miles, and of trailers, 4,430 miles. Here again the low figures indicate evasion of the tax.

In the case of Wyoming, which reported total collections from contract and common carriers in a lump sum, the revenue miles per ton capacity were found to be 13,485, with a resulting mileage, at six-tenths capacity, of 22,475 miles. The ton-mile computations for common carriers were as follows:

Common-carrier trucks:

Number of trucks.....	190
Total tons capacity.....	344.7
Total revenue ton-miles.....	4,648,242
Revenue ton-miles per truck.....	24,464

Common-carrier trailers:

Number of trailers.....	3
Total tons capacity.....	9
Total revenue ton-miles.....	121,364
Revenue ton-miles per trailer.....	40,455

*Receipts taxes.*—Table 55 gives the results of a similar analysis of the payments of gross receipts taxes by common-carrier trucks and trailers. The tax-paid gross receipts from the operations of the vehicles taxed were calculated by dividing the amount of the tax in each State by the percentage tax rate and multiplying by 100. This sum was then expressed in terms of gross receipts per vehicle and gross receipts per ton of rated capacity.

In the case of North Carolina, where the registration fees were considered a credit payment on the 6-percent receipts tax, total gross receipts were estimated on the assumption that the sum of the registration fees and the amount reported as receipts taxes represented 6 percent of the total receipts.

TABLE 55.—Analysis of gross-receipts taxes collected on operations of common carriers of property in 6 States in 1932

State	Freight vehicles	Estimated total capacity tonnage	Gross-receipts tax collected	Rate of tax	Computed gross receipts	Gross receipts per vehicle	Gross receipts per ton of capacity
	Number	Tons		Percent			
Arizona.....	589	1,268	\$15,884	2.5	\$635,360	\$1,079	\$501
California.....	2,892	10,218	329,893	5.0	6,597,860	2,281	646
Idaho.....	177	424	5,019	1.0	501,900	2,836	1,184
North Carolina.....	1,105	2,518	<sup>1</sup> 103,747	6.0	1,729,117	1,565	687
South Dakota.....	2,098	( <sup>2</sup> )	23,471	3.0	782,367	373	( <sup>2</sup> )
Washington.....	487	1,816	63,671	1.0	6,367,100	13,074	3,506
Total.....	7,348	<sup>3</sup> 16,244	541,685		16,613,704	2,261	<sup>4</sup> 975

<sup>1</sup> This is the sum of registration fees and receipts-tax payments. The receipts tax is collected only in such amounts as 6 percent of the gross receipts exceeds the annual registration fees.

<sup>2</sup> Not available.

<sup>3</sup> Not including South Dakota.

<sup>4</sup> Gross receipts in South Dakota omitted in computing this average.



Although the payments of receipts taxes by common carriers were reported in Virginia, an estimate of the gross receipts in this State is omitted because the tax rate was changed during the year and collections under the old and new rates were not given separately.

The qualifications regarding the accuracy of the estimated receipts for busses (table 31, p. 49) apply also to these estimates for common-carrier trucks and trailers. It is probable that they are low because of the lag between tax assessments and collections, and also because collections from interstate operators represent a tax on only that part of their operations which is in the State imposing the tax.

The estimates of gross receipts per vehicle during the year, given in table 55, vary from \$373 in South Dakota to \$13,074 in Washington. The average for the six States, representing the gross income estimates from the year's operations of 7,348 vehicles, is \$2,261. If the extremely low estimate for South Dakota is omitted, the average tax-paid gross receipts per vehicle for the year are \$3,015.

Average tax-paid gross receipts per ton of rated capacity vary from \$501 in Arizona to \$3,506 in Washington. The average tax-paid gross receipts for the year per ton of capacity, on the basis of the total tonnage listed, 16,244, are \$975.

It is obvious that, except in the case of Washington, the tax-paid gross receipts per vehicle, as computed and given in table 55, are much lower than would be expected for profitable operation, when account is taken of investment, depreciation, labor cost, cost of operation, and taxes. It has been pointed out that the figures reported are probably not the total assessments, and that they do not represent the entire operations of interstate vehicles. It should also be recognized that many for-hire trucks, during the past few years, have not been operated profitably. It is likewise possible that there was considerable evasion of the provisions of receipts-tax laws.

In any event the statistical basis of table 55 is rather meager. Reliable figures on the gross receipts of for-hire carriers could be obtained only by a careful study of the reports of public-service commissions in the States imposing receipts taxes.

*Other special fees.*—Franchise fees, certificate fees, special license taxes, and similar imposts were paid by 10,406 common-carrier trucks in 15 States and by 1,949 common-carrier trailers and semitrailers in 9 States. The total payments by trucks were \$237,275, or \$22.80 per vehicle, and the payments by trailers were \$73,633, or \$37.78 per vehicle. In addition to the above amounts there were the following "undistributed" payments: \$5,628 paid in certificate fees by Texas common carriers and \$1,695 in inspection fees paid in Tennessee by for-hire carriers under the jurisdiction of the railroad and public utilities commission.

As in the case of contract carriers, the highest average payments in this class were obtained from special licenses based on weight or capacity, examples in the case of common-carrier trucks being Michigan, with an average per vehicle of \$56.74; Missouri, with \$48.38; Oklahoma, with \$55.05, of which \$50.35 was obtained from a capacity tax and \$4.70 from permit fees; and Nevada, with an average of \$147.23.

#### COMPARISON OF FEES REQUIRED FOR TYPICAL COMMON-CARRIER TRUCK OPERATION

The average payments by common carriers, as reported, do not accurately reflect the differences in tax rates among the States. Even if the bases and rates of taxation were the same for all States, average payments would vary because of such factors as differences in the frequency of part-year registrations, average mileage traveled, the volume of business, and the proportion of light and heavy trucks.

A few examples of the total legal payments required of a typical common-carrier truck operating under a given set of conditions will serve to illustrate the extreme range in taxation. In this computation, assume a truck of 5 tons' capacity, operating 15,000 miles per year. Table 231 gives the net weight of such a truck as approximately 11,700 pounds and the gross weight as 21,700 pounds. The assumed gasoline consumption, at 5 miles per gallon, is 3,000 gallons (table 238). Comparative figures have been computed for the States of Florida, Michigan, Kansas, and New York.

This common-carrier truck would have paid fees at the following rates in the four States in 1932:

*Florida.*—Registration fees at \$2 per 100 pounds gross weight, a gasoline tax of 7 cents per gallon, and a mileage tax of 2 cents per mile.

*Michigan.*—Registration fees at \$1.25 per 100 pounds net weight, a gasoline tax of 3 cents per gallon, and a public-utility-permit fee of \$1 per 100 pounds net weight.

*Kansas.*—Registration fees of \$100, a gasoline tax of 3 cents per gallon, and a ton-mile tax of 0.5 mill per gross ton-mile, gross tonnage being twice the capacity plus net weight.

*New York.*—Registration fees of 80 cents per 100 pounds net weight (same rate for all classes), and a gasoline tax of 2 cents per gallon until March 1 and 3 cents after that date. On the basis of the reported tax-earned gallonage, the average rate for the year was 2.86 cents.

The rates in Florida would have resulted in the following payments for the truck specified:

Registration fees.....	\$434
Gasoline tax.....	210
Mileage tax.....	300
Total.....	944

Total payments in the four States, computed in this manner, are as follows:

Florida.....	\$944.00
Michigan.....	353.25
Kansas.....	308.88
New York.....	179.40

#### DISPOSITION OF STATE MOTOR-VEHICLE FUNDS

In table 56 there is given an analysis of the purposes to which funds derived from State motor-vehicle taxes were devoted in 1932. No data of this character were obtained in the survey; but the regular motor-vehicle and gasoline-tax tables published annually by the Bureau (table MV-2 and table G-1) give the disposition, according to State laws, of the funds reported each year by the States. The total given in the last column of table 56 is equal to the sum of the total gross receipts from registration and other fees imposed on motor

vehicles, as given in table MV-2, 1932, and the "Grand total earning" from State gasoline taxes, as given in table 77.

Because of various differences in the methods of reporting and various unexplained discrepancies in the figures, the amounts listed in the last column of table 56 are not directly comparable with the total State motor-vehicle taxes as obtained in this survey. In the case of the gasoline-tax receipts, items aggregating \$1,091,661, described in table 77 as "Other receipts



under tax law", are included in the total. A part of this sum represents collections from other than motor-vehicle sources. Thus, in the case of Maine, this item includes the receipts of a tax of 1 cent on gasoline not used in motor vehicles. The receipts from a gasoline tax levied by three counties in Mississippi for the construction of a sea wall are also included; this item is carried as a county gasoline tax in this report (tables 57 and 103). In the case of New Jersey the receipts from a tax of 2 cents on gasoline used in motor-boats are included in the total.

In the case of motor-vehicle receipts, the total given in the annual table is less than the total income derived by the States from motor-vehicle taxes. Table MV-2 is based on data supplied by the motor-vehicle departments of the several States. In a number of States the special fees imposed on for-hire carriers are collected by a public service commission or similar body and are not assigned either to the motor-vehicle department or to the State highway department. The total receipts reported in table MV-2, \$324,273,510, include a part—but not all, of the payments of special fees. The corres,

TABLE 56.—Disposition of funds obtained from State taxation of motor vehicles in 1932 <sup>1</sup>

State	For collection and administration <sup>2</sup>	For construction and maintenance on rural roads		For highway bonds		For city streets	For State highway patrol	For other purposes related to roads and streets	For purposes not related to roads or streets				Total motor-vehicle fees and motor-fuel taxes <sup>4</sup>
		State highways	Local roads	State highway bond payments	County road bond payments				Schools	Unemployment relief	To general funds <sup>3</sup>	Other purposes	
Alabama.....	\$149,450	\$3,475,321	\$3,570,714	\$2,843,809									\$10,039,294
Arizona.....	174,797	2,426,570	1,008,622										3,609,989
Arkansas.....	194,726	1,025,164	1,048,828	3,969,138	\$1,723,143								7,960,999
California.....	1,664,862	27,015,372	14,990,429										45,520,220
Colorado.....	158,272	4,710,625	2,385,057										7,416,203
Connecticut.....	1,032,587	11,653,875				\$162,249							12,686,462
Delaware.....		1,247,527		478,779	382,240								2,108,546
Florida.....	350,266	6,220,638	864		6,218,047				\$4,937,001		\$2,072,683		19,799,499
Georgia.....	4,200	11,590,657	1,989,102						1,989,101		191,277		15,764,337
Idaho.....	96,165	2,128,586	1,341,912										3,904,556
Illinois.....	182,098	24,002,038	12,023,984	8,362,613									45,720,733
Indiana.....	395,678	18,117,949	3,124,126			1,041,375	1,150,000						22,830,090
Iowa.....	619,859	14,548,787	3,498,780		1,600,000		150,962						20,640,825
Kansas.....	214,264	9,045,212	3,600,000										12,859,476
Kentucky.....	438,834	11,837,945	579,964										12,856,743
Louisiana.....	139,000	6,914,205		3,707,375					830,072				12,420,724
Maine.....	478,450	2,769,091	2,116,239	1,704,910			142,324						7,211,014
Maryland.....	357,639	8,414,384				2,103,595							10,950,618
Massachusetts.....	1,668,341	19,636,155		495,496			312,028	10 \$1,039,904					23,086,924
Michigan.....	1,067,592	23,392,187	11,335,287	4,082,059			389,914						40,296,322
Minnesota.....	315,210	12,996,555	3,333,519	423,950	2,996,223						3,615	12 25,668	20,122,254
Mississippi.....	219,262	2,978,798	4,229,487	339,053				13 215,103			56,797		7,981,703
Missouri.....	658,289	13,196,941		4,919,027									18,774,257
Montana.....	75,728	2,513,150	1,250,047	56,134									3,984,330
Nebraska.....	117,856	6,819,738	4,221,023										11,158,617
Nevada.....	30,541	977,177		114,839									1,122,557
New Hampshire.....	257,103	3,826,124		659,710									4,742,937
New Jersey.....	377,201	9,671,794	7,310,000	1,260,000		5,000,000	16 66,880	16 196,000		\$8,116,024		17 90,000	32,087,899
New Mexico.....	99,071	1,324,258	281,363	1,170,168									2,980,371
New York.....	960,760	22,417,669	15,901,228										83,852,628
North Carolina.....	379,501	3,111,319	6,417,508	8,453,741	484,635		151,424	19 124,587			105,511		19,351,723
North Dakota.....	98,015	2,227,730	1,311,379								229,018		3,637,124
Ohio.....	685,532	23,872,054	21,683,703			6,452,862							52,694,151
Oklahoma.....	186,073	9,139,670	5,124,809								21,181		14,471,733
Oregon.....	391,894	5,866,699	1,473,581	4,128,172			279,000						12,139,346
Pennsylvania.....	2,636,670	46,188,457	5,056,398	6,044,150			690,955						60,616,630
Rhode Island.....	278,193	2,705,120	772,576	285,331									4,041,200
South Carolina.....	65,900	2,228,351	1,037,488		5,096,353		174,278						8,695,397
South Dakota.....	111,556	3,405,398	1,890,684										5,407,638
Tennessee.....	206,757	6,840,098	3,458,305	1,902,067	1,729,153		191,921				1,729,153		16,057,454
Texas.....	741,261	22,105,583	8,402,797		2,203,177				6,765,939				40,218,757
Utah.....	69,663	2,167,352		737,500									2,974,515
Vermont.....		3,808,061		285,000									4,093,061
Virginia.....	385,883	13,421,704	3,242,880										17,050,467
Washington.....	605,628	9,957,797	2,582,832				79,800						13,226,057
West Virginia.....	199,849	1,156,909		7,657,168									9,013,926
Wisconsin.....	822,206	11,141,318	8,088,269		2,853,404	597,360					20 1,727,166		25,229,723
Wyoming.....		1,462,081	354,506	278,000									2,094,587
Dist. of Columbia.....	120,560					21 2,787,204							2,907,764
Total.....	20,383,242	457,700,193	170,038,290	64,779,967	25,286,375	18,144,645	5,597,076	1,575,594	14,522,113	19,546,456	39,652,339	1,186,120	838,412,410
Percentage distribution.....	2.43	54.59	20.28	7.73	3.02	2.16	0.67	0.19	1.73	2.33	4.73	0.14	100.00

<sup>1</sup> This table was made up from the annual tables published by the Bureau, table MV-2, motor vehicle receipts, 1932, and table G-1, State gasoline taxes, 1932, (table 77 in this report). Many of the notes accompanying these tables have been omitted, and the reader is referred to them for more detailed description of the items in this table.

<sup>2</sup> Many States pay collection cost from other State funds; for details see table MV-2 and table G-1. Administration cost includes balances allocated to reserve funds for administrative purposes.

<sup>3</sup> To State general fund unless otherwise noted.

<sup>4</sup> The totals given in this column are the sum of the total gross receipts from motor-vehicle taxes, \$324,273,510, as given in table MV-2, 1932, and the grand total earnings under the gasoline-tax laws, \$514,138,900, as given in table G-1, 1932. The latter sum includes \$1,091,661 of receipts under gasoline-tax laws other than gasoline taxes paid by motor vehicles.

<sup>5</sup> Expenses of transportation of tax division of board of equalization.

<sup>6</sup> Aviation fund collected from aviation gasoline tax.

<sup>7</sup> To county general fund.

<sup>8</sup> To boards of commissioners of ports of New Orleans and Lake Charles Harbor.

<sup>9</sup> To conservation department for oyster propagation.

<sup>10</sup> To metropolitan district commission for construction and maintenance of park boulevards.

<sup>11</sup> For motor-vehicle liability insurance expenses.

<sup>12</sup> From aviation gasoline tax allocated to aeronautics fund.

<sup>13</sup> For sea walls protecting roads.

<sup>14</sup> For referendum expenses and experimental equipment.

<sup>15</sup> To State traffic commission.

<sup>16</sup> To free bridge commission.

<sup>17</sup> To department of commerce and navigation.

<sup>18</sup> Includes \$1,486,936 to New York City general fund.

<sup>19</sup> For prison camp expenses for road work.

<sup>20</sup> To county general fund in lieu of personal-property taxes on motor vehicles.

<sup>21</sup> Includes \$105,996 for traffic signals.



ponding total, obtained as a result of this survey, and including all special fees, was \$325,783,739. Further differences between the survey figure and the regular motor-vehicle statement, tending to offset the partial exclusion of special fees from the latter, are occasioned by the fact that certain miscellaneous receipts of the motor-vehicle departments, such as dealers' licenses and fines and penalties, were excluded from the survey totals, as not being direct taxes on the motor vehicles.

The excess in the case of gasoline taxes tends to balance the deficiency in motor-vehicle receipts, with the result that the total given in table 56, \$838,412,410, differs very little from the total of State fees and taxes, \$838,830,978, obtained as a result of this survey. In view of this close agreement the figures given in table 56 may be accepted as showing with reasonable accuracy the distribution of funds obtained from State motor-vehicle taxation in 1932.

A total of \$20,383,242 was allotted from the motor-vehicle and gasoline-tax receipts for collection of motor-vehicle and gasoline taxes and administration costs. This is not the total expended for collection and administration, as a number of States make special appropriations for administration or pay collection costs out of other funds. The total also includes certain special items, such as reserves for refunds of gasoline tax, which enter largely as a matter of bookkeeping.

The sum of \$457,700,193, or 54.59 percent of the total, was assigned to the State highway departments for construction and maintenance of State highways and bridges. In addition, \$64,779,967 was devoted to the payment of interest and retirement charges on State highway bonds. The amount thus allotted to State highways was 62.32 percent of the total motor-vehicle and gasoline-tax receipts.

The funds allotted to State highways should not be confused with the figures given in table 79 showing the income from motor-vehicle and gasoline taxes for State highways. There is a lag between the time when these taxes are collected or earned and the time when the same funds accrue as income to the State highway departments. Over a period of years the amounts allocated will tend to balance the amounts received, but in any given year there is a difference. Thus in table 79 the State highway departments reported \$574,689,326 as income from motor-vehicle fees and gasoline taxes, while in table 56 the total allocated to State highways and State highway bonds amounts to \$522,480,160.

County and local road administrations were allotted \$170,038,290, or 20.28 percent; and \$25,286,375, or 3.02 percent, was assigned for interest and retirement of county road bonds.

The amount allocated for expenditure on city streets was \$18,144,645, or 2.16 percent of the total. In three States—Colorado, Indiana, and Wisconsin—the expenditures were restricted to city streets forming links in the State highway systems.

Other items allocated to construction and maintenance of roads and bridges were \$1,039,904, assigned in Massachusetts to the metropolitan district commission for the construction and maintenance of park boulevards, and \$196,000, assigned to the New Jersey Free Bridge Commission. Two additional items may be regarded as related to highway construction and maintenance. In Mississippi \$215,103 was allotted for carrying charges on bonds issued for the construction of sea

walls which serve, in part at least, to protect highways. Of this amount, \$117,817 was derived from a special gasoline tax levied for this purpose in three counties. In North Carolina, \$124,587 was used to defray the expenses of prison camps maintained in connection with convict labor on roads.

Traffic control claimed a share of the motor-vehicle taxes. Twelve States assigned funds to the support of State highway patrols; in addition, New Jersey allotted \$66,880 to the State traffic commission. The amount specifically assigned to traffic control, \$5,597,076, was 0.67 percent of the total motor-vehicle fees and gasoline taxes.

A total of \$74,907,028, or 8.93 percent, was devoted to purposes not related to roads and streets. Four States—Florida, Georgia, Louisiana, and Texas—alotted motor-vehicle or gasoline-tax funds to the support of schools, the total amount being \$14,522,113. New Jersey and New York devoted funds aggregating \$19,546,456 to unemployment relief. A total of \$39,652,339 in 11 States was paid into general funds, chiefly those of the States. In Iowa and Wisconsin the payments were made to county general funds, and in New York \$1,486,936 was allotted to the New York City general fund. So far as could be ascertained, none of these allotments to general funds was destined for use on roads or streets.

The sum of \$1,186,120, or 0.14 percent, is listed in table 56 as devoted to other purposes not related to roads and streets. Some of the items under this head represent allowances made for the taxation of gasoline not used by motor vehicles. In Idaho \$9,142 collected from the taxation of gasoline used in aviation was devoted to the aviation fund. A similar item of \$25,668 appears in the case of Michigan. The sum of \$90,000 allotted to the department of commerce and navigation in New Jersey, was balanced in part by a tax of 2 cents per gallon on 411,404 gallons of gasoline used by motorboats; and the allotment of \$75,000 in Maryland to the conservation department for oyster propagation may be regarded in a similar light. Three of the items in this column were essentially administrative expenses, \$31,967 used in California to defray the expenses of transportation of the tax division of the State board of equalization, \$35,000 allotted in Massachusetts for expenses in connection with motor-vehicle liability insurance, and \$89,271, assigned by the State of Montana for "referendum expenses and experimental equipment." The remaining item, \$830,072 in Louisiana, was allocated to the boards of commissioners of the ports of New Orleans and Lake Charles Harbor, for use in payment of principal and interest on bonds and other payments in connection with the establishment of port facilities.

The distribution of State funds derived from the taxation of motor vehicles in 1932 is summarized in the following tabulation. The expenses of collection and administration were omitted in this case, the percentages being based on the net receipts after deduction of these expenses.

	Percentage distribution
State highways (including bond payments).....	63. 87
County and local roads (including bond payments).....	23. 88
City streets.....	2. 22
Traffic control.....	. 68
Other road and bridge purposes.....	. 19
Purposes not related to roads or streets.....	9. 16
Total.....	100. 00



# OTHER TAXATION IMPOSED ON MOTOR VEHICLES IN 1932

## COUNTY FEES AND TAXES

Aside from personal-property taxes, the county unit of government has entered the field of motor-vehicle taxation to but a very limited extent.

Special county fees and taxes upon motor vehicles were found to exist in only five States in 1932, and the total collections reported were but \$1,703,455. The actual sum collected by counties may be somewhat greater, since answers were not received from all the counties to which questionnaires were sent, but the small number of States in which such charges exist is believed to be accurate.

Table 57 shows these collections in detail. The most significant fact revealed by table 57 is that four of the States in which counties levy special taxes on motor vehicles are located in the South and are contiguous to each other.

By far the largest single sum was reported from Louisiana, where the parishes collected more than \$1,000,000 in gasoline taxes. Of the 64 parishes in the State, 45 taxed gasoline at a uniform rate of 1 cent per gallon, the receipts for 1932 ranging from \$2,918.18 in St. Helena Parish to \$381,088.29 in Orleans Parish.<sup>20</sup>

In addition, certain parishes reported occupational taxes for the privilege of operating taxicabs, jitneys, busses, drays, transfers, etc. The sums received, however, were small, the largest being \$525 in Iberia Parish.

In Alabama only six counties taxed gasoline, the total receipts being \$273,255.44. These counties and their gasoline tax rates per gallon were Jackson, Limestone, and Madison, 3 cents; Montgomery, 1 cent; and Pickens and Walker, 2 cents. The sums collected ranged from \$11,431.97 in Pickens County to \$84,577.83 in Madison County.

In Mississippi three counties collected gasoline taxes under authority granted by the State legislature for the purpose of erecting and maintaining sea walls to protect important highways. They were Harrison, 2 cents per gallon; Hancock, 3 cents per gallon; and Jackson, 2 cents per gallon; and the total collections

reported were \$117,816.70. In addition, the counties of Issaquena and Adams reported road and bridge privilege fees in the amounts of \$3,355.27 and \$30,567.32, respectively.

TABLE 57.—County fees and taxes on motor vehicles in 1932, other than personal-property taxes

State	Total fees and taxes	Registration or wheel taxes		Gasoline taxes		Franchise fees		Other fees and taxes	
		Number reporting	Amount	Number reporting	Amount	Number reporting	Amount	Number reporting	Amount
Alabama.....	\$273,255			6	\$273,255				
Louisiana.....	1,141,035			45	1,138,729	26	\$2,306		
Mississippi.....	151,740			3	<sup>2</sup> 117,817			2	<sup>3</sup> \$33,923
Nevada.....	3,781					3	<sup>4</sup> 3,781		
Tennessee.....	133,644	2	\$133,644						
Total.....	1,703,455	2	133,644	54	1,529,801	29	6,087	2	33,923

<sup>1</sup> Occupational license fees on taxicabs, jitneys, busses, drays, transfers, etc.

<sup>2</sup> Special gasoline tax for road-protecting sea walls.

<sup>3</sup> Road and bridge privilege tax.

<sup>4</sup> On interstate bus and truck operations.

Thus, it may be seen that the gasoline taxes collected by the counties of three Southern States accounted for about 90 percent of all the special county taxes reported throughout the United States.

In Tennessee the only special county taxes disclosed were in Davidson and Lincoln Counties. In the former, an "oil" tax, so-called from its objective of providing funds for oil treatment of roads, was reported in the amount of \$122,929.29. The rates of tax were given as follows: 5-passenger car, \$3; 2-passenger car, \$2; motorcycle, \$1. In Lincoln County, a wheel tax at the rate of \$3 on every motor vehicle and \$2 on every wagon<sup>21</sup> and paid in the form of labor used on the rural roads, was valued at \$10,714.

In Nevada the counties of Clark, Douglass, and Ormsby were reported as collecting franchise fees from truck lines operating over the roads of these counties.

## MUNICIPAL FEES AND TAXES

Municipal fees and taxes (other than personal-property taxes) imposed upon motor vehicles were found to exist in 1932 in 39 States. The total collections reported were \$14,157,822.

While the total sum reported can hardly include every dollar actually collected from motor-vehicle owners by municipalities, it is believed to be a fairly close approximation of the truth. Questionnaires were mailed to 9,128 municipalities,<sup>22</sup> and follow-up

<sup>20</sup> The city of New Orleans comprises the entire area of Orleans Parish, and the tax on gasoline therein might be considered as either a city or parish tax. Since New Orleans is the only city in Louisiana whose limits are coextensive with the parish, it has been deemed advisable to classify the gasoline tax as a parish tax.

<sup>21</sup> The United States census report for 1930 listed 14,749 municipalities in the 39 States in which the present survey disclosed existence of municipal fees and taxes, but of this number 9,209 were under 1,000 population. The fact that more than 9,000 municipalities were queried as to their special taxation of motor vehicles indicates the thorough nature of this investigation.

queries were sent to those which failed to answer the first communication. The total number of municipalities submitting replies was 6,598, or 72 percent. Only 1,537, however, reported collections, the remainder, or 5,061, definitely stating that they collected no special fees or taxes from motor-vehicle owners. The assumption might be made that the great majority of the municipalities not answering the questionnaires also had no fees of this character.

In table 58 there is given a detailed analysis of the results of the questionnaire survey, showing for each State the number of municipalities queried, the number replying, and the amounts of the fees reported.

<sup>22</sup> Separate figures as to collections on motor vehicles and on wagons not available.



TABLE 58.—Municipal fees and taxes on motor vehicles in 1932, other than personal-property taxes

State	Total number of municipalities queried	Total number of municipalities replying	Number of municipalities reporting fees	Number of municipalities reporting no fees	Total fees reported	Registration fees		Gasoline taxes		Franchise fees		Other fees	
						Number reporting	Amount	Number reporting	Amount	Number reporting	Amount	Number reporting	Amount
Alabama	296	207	115	92	\$830,341	41	\$82,632	88	\$735,575	15	\$8,779	6	\$3,355
Arizona	34	1	1		180					1	180		
Arkansas	388	205	61	144	212,484	56	205,908			8	5,022	4	1,554
California	277	167	58	109	212,365					58	210,411	1	1,954
Colorado	246	232	28	204	28,821					26	28,061	4	760
Connecticut	<sup>1</sup> None												
Delaware	<sup>1</sup> None												
Florida	13	13	12	1	85,427			12	85,427				
Georgia	577	235	15	220	18,484	7	7,264			9	10,482	3	738
Idaho	<sup>1</sup> None												
Illinois	440	372	205	167	6,263,956	191	6,207,095			53	37,538	18	19,323
Indiana	284	263	36	227	105,382					36	105,382		
Iowa	186	160	28	132	7,239					28	6,508	5	731
Kansas	<sup>1</sup> None												
Kentucky	261	214	107	107	305,836	79	298,681			61	7,155		
Louisiana	1	1	1		234,000							1	234,000
Maine	<sup>1</sup> None												
Maryland	<sup>1</sup> None												
Massachusetts	<sup>1</sup> None												
Michigan	484	420	46	374	159,516					40	152,710	22	6,806
Minnesota	103	98	18	80	18,958					18	18,958		
Mississippi	306	126	15	111	446					15	446		
Missouri	769	359	148	211	2,971,873	126	1,150,280	36	1,743,644	35	77,949		
Montana	128	92	18	74	10,023					14	1,776	10	8,247
Nebraska	17	17	10	7	103,131	1	102,058			9	1,073		
Nevada	16	1	1		2,166			1	2,166				
New Hampshire	87	84	8	76	1,095					8	1,095		
New Jersey	572	566	115	451	883,185					114	882,188	6	997
New Mexico	57	49	10	39	37,082			5	29,398	5	1,065	5	6,619
New York	149	128	72	56	235,262					72	234,428	1	834
North Carolina	378	315	93	222	155,122	88	81,869					24	73,253
North Dakota	7	7	7		2,405					4	1,580	6	825
Ohio	56	42	34	8	62,337					34	44,591	7	17,746
Oklahoma	<sup>1</sup> None												
Oregon	190	160	29	131	20,804					29	20,804		
Pennsylvania	993	685	9	676	70,111					9	68,405	2	1,706
Rhode Island	7	1	1		4,965					1	4,380	1	525
South Carolina	42	36	6	30	20,034	6	7,542					1	12,492
South Dakota	13	11	11		1,303					11	1,303		
Tennessee	27	27	23	4	307,028	22	255,765			2	43,262	2	8,001
Texas	568	336	22	314	21,533					22	21,533		
Utah	2	2	2		15,153					2	13,761	2	1,392
Vermont	302	264	7	257	768					7	768		
Virginia	199	173	99	74	714,262	95	701,701			17	12,561		
Washington	66	54	27	27	16,682					27	16,682		
West Virginia	<sup>1</sup> None												
Wisconsin	502	399	34	365	11,518					34	11,518		
Wyoming	85	76	5	71	6,605			1	5,873	4	732		
Total	9,128	6,598	1,537	5,061	14,157,822	712	9,100,795	143	2,602,083	828	2,053,086	131	401,858

<sup>1</sup> Official statement from State sources indicated that no municipal fees or taxes were levied in 1932.

The most prevalent type of fee, although not the most productive, was found to be a franchise tax, frequently levied upon taxicabs, busses, and for-hire trucks, and sometimes upon occupations in which motor vehicles are used, such as drayage and the like. Fees of this nature were reported in 34 States, and the total collected was \$2,053,086.

Municipal gasoline taxes were found in only six States, in widely separated regions of the South and West, but the total collected was \$2,602,083, of which Missouri alone accounted for 67 percent.

Figures regarding municipal gasoline taxes in 1932 have been compiled by Prof. James W. Martin in the preparation of a report as yet unpublished. Professor Martin's totals are given in table 59.

TABLE 59.—Data on municipal gasoline taxes as reported by James W. Martin, 1932

State	Cities	Gasoline taxes collected	State	Cities	Gasoline taxes collected
	Number	Dollars		Number	Dollars
Alabama	135	945,772	Missouri	60	1,842,399
Florida	12	74,188	New Mexico	9	39,092
Louisiana	1	389,484	Total	217	3,290,935

The amount given for Louisiana represents payments in New Orleans, or Orleans Parish. As previously explained, this item, reported as \$381,088, is carried as a

county tax in this report. With the Louisiana figures deducted the total given above is reduced to \$2,901,451, as compared with the survey figure of \$2,602,083. Professor Martin obtained reports from a greater number of municipalities in Alabama, Missouri, and New Mexico, with correspondingly greater collections. In the case of Florida the amount for the 12 municipalities reporting is less than that recorded in the survey. Professor Martin does not report the small items obtained in the survey for Nevada and New Mexico.

Registration fees amounted to \$9,100,795. Of this total, the State of Illinois alone accounted for 68 percent.

Considerable difficulty was encountered in distinguishing accurately between registration and franchise fees. A municipal registration fee may be defined as one applicable at a flat rate or rates to all types of motor vehicles domiciled within the corporate limits, Illinois, Missouri, and Virginia presenting illustrations of this type of municipal fee. A small license plate bearing the name of the municipality, a serial number, and the year is usually issued when the registration fee is paid, and this plate must be attached to the vehicle. A franchise fee is one which is imposed in return for the privilege of operating in some form of public service within municipal limits, and is usually confined to such vehicles as taxicabs, carrier busses, and for-hire trucks, and sometimes to occupations in which motor vehicles are used, such as drayage.



It was not feasible to make detailed explanations of these points to the municipal officials to whom inquiries were sent, and it is possible that in some cases the fees were confused in the reports submitted. If the columns on registration and franchise fees in table 58 are combined, the resulting totals—\$11,153,881 for all the States reporting such fees—will represent with perhaps more complete accuracy the sums derived from motor-vehicle "registration" by American municipalities. This qualification, however, does not affect the figures on gasoline taxes and other municipal fees or taxes which are less subject to confusion in nomenclature.

It may be remarked that in some cases, local wheel taxes are imposed upon animal-drawn vehicles, but the number of these in comparison with motor vehicles is believed to be very small. In any case, it was not possible to obtain a segregation of the tax receipts on these two classes of vehicles.

Other fees included such items as chauffeurs' and operators' licenses.

Among the 39 States in the table of municipal fees, the States of Illinois and Missouri far exceeded any others, and together represented about 65 percent of the national total.

Comments on the municipal tax situation in individual States are given below.

**Alabama.**—Gasoline taxes accounted for 89 percent of the total of \$830,341 in this State. The municipal rate ranged from one eighth cent to 2 cents per gallon, but in the great majority of cases was 1 cent. With a State gasoline-tax rate of 5 cents per gallon (changed to 6 cents on Nov. 5, 1932), a rate in some counties as high as 3 cents per gallon, and a municipal rate up to 2 cents per gallon, localities may be found in Alabama in which the gasoline tax is probably the highest in the United States. The largest sums collected in municipal gasoline taxes were in Birmingham, \$251,534; Mobile, \$72,258; and Montgomery, \$70,824; the rate in all these cities being 1 cent per gallon. Certain municipalities also collected registration fees, the largest amount being reported by Mobile, \$26,542.

**Arizona.**—The only municipality reporting fees or taxes of any kind was Prescott, in which franchise fees to the amount of \$180 were collected. Most of this was on jitney busses.

**Arkansas.**—Registration fees in 56 municipalities totaled \$205,908, the largest amounts being reported by Fort Smith, \$25,256; Hot Springs, \$12,910; and Pine Bluff, \$10,986. Franchise and other fees were reported by only a few towns.

**California.**—Practically all of the fees reported were business license taxes upon trucks, taxicabs, and busses, the leading cities being San Francisco with \$124,380, and Los Angeles with \$36,627. The city of San Diego reported collections of \$1,954 for chauffeurs' badges at a rate of \$2 each.

**Colorado.**—Franchise fees upon taxicabs and busses were reported by a number of municipalities, notably, Boulder, \$1,000; Colorado Springs, \$2,445; and Englewood, \$525. Denver collected \$24,493 from numerous classes of vehicles, chiefly trucks, but due to litigation regarding taxicabs in the city and county of Denver in the year 1932, no licenses for such vehicles were issued that year. It was stated that for 1933, 145 taxicab licenses were issued in Denver at \$25 each, or a total of \$3,625, but this sum has not been entered in the present compilations. A small amount of other fees, consisting of operators' and chauffeurs' licenses, was cited, the city of Colorado Springs reporting \$604 of the total of \$760.

**Connecticut.**—No municipal fees or taxes were reported.

**Delaware.**—No municipal fees or taxes were reported.

**Florida.**—Gasoline taxes were the only municipal levies reported in Florida. Twelve towns imposed a 1-cent-per-gallon tax on gasoline, and derived a total revenue of \$85,427. These towns were Bronson, Chipley, De Funiak Springs, Marianna, Millville, Palatka, Panama City, Pensacola, St. Andrew, St. Augustine, Wewahitchka, and Williston.

**Georgia.**—Registration and franchise fees were collected by a number of municipalities, chief among these being Savannah with \$3,048 in registration fees and \$3,876 in franchise fees. The city of Augusta collected \$5,305 in franchise fees.

**Idaho.**—No municipal fees or taxes were reported.

**Illinois.**—Municipal fees collected in Illinois were larger than in any other State, considerably exceeding 6 million dollars. Practically all of this sum was accounted for by wheel taxes in a large number of cities and towns. In Chicago this type of tax produced \$5,002,002, all vehicles domiciled in that city paying fees at the following rates: Passenger automobiles, \$10 or \$20, depending upon horsepower; auto trucks, trailers, and busses, \$15 or \$30 each, depending upon capacity; and motorcycles, \$3 each. Franchise fees and other fees, the latter consisting chiefly of chauffeurs' licenses, made up the balance of the State total.

**Indiana.**—Franchise fees, chiefly upon trucks, busses, and taxicabs, accounted for all of the municipal collections reported to the amount of \$105,382. The largest single sum reported was \$67,601 in Indianapolis, with Evansville following with \$14,643.

**Iowa.**—Franchise fees upon taxicabs, busses, and trucks comprised almost all of the \$7,239 reported in the State. The largest collections were in Des Moines, \$1,380; Sioux City, \$575; and Cedar Rapids, \$440. Chauffeurs' licenses (principally collected from taxicab operators) were also reported by a number of towns, Des Moines collecting \$510.

**Kansas.**—No municipal fees or taxes were reported.

**Kentucky.**—Registration fees accounted for most of the \$305,836 collected. The city of Louisville reported \$194,502 under this heading, and the town nearest to this amount in collections was Paducah, with \$16,814. Franchises on busses were also reported, Louisville leading again with \$614.

**Louisiana.**—The only municipal fees reported were drivers' licenses in the city of New Orleans, 78,000 of these having been sold at \$3 each, for total collections of \$234,000.

**Maine.**—No municipal fees or taxes were reported.

**Maryland.**—No municipal fees or taxes were reported.

**Massachusetts.**—No municipal fees or taxes were reported.

**Michigan.**—Many municipalities reported franchise fees on taxicabs and busses, this type of tax representing \$152,710 of the State total of \$159,516. Detroit's total franchise collections were \$142,773. Chauffeurs' licenses in numerous cities and towns totaled \$6,806, of which almost half was collected in Detroit.

**Minnesota.**—Franchise fees on trucks, taxicabs, and busses were the only municipal tax reported. The city of Minneapolis led with \$10,569, of which \$8,714 was received from taxicab operators at a rate of \$20 each.

**Mississippi.**—Franchise fees totaled \$446, the city of Meridian reporting the largest sum, \$240.

**Missouri.**—The second largest collections of any State, only a little less than 3 million dollars, were reported from Missouri. Most of this was represented by gasoline taxes, amounting to \$919,664 in St. Louis, \$475,000 in Kansas City, \$83,891 in St. Joseph, \$72,409 in Springfield, and \$25,451 in Jefferson City. More than a million dollars was also collected in registration fees, St. Louis reporting \$449,543; Kansas City, \$360,000; Springfield, \$42,272; and St. Joseph, \$42,647. The rates of gasoline tax in various municipalities ranged from one-half to 1 cent per gallon, the larger cities in general having the higher rate. Franchise fees were of somewhat less importance, although St. Louis reported \$67,549 under this category, through a 3-percent operating tax on motor busses.

**Montana.**—Municipal fees were confined chiefly to drivers' permits, and taxicab and bus franchise taxes. The largest single item was represented by drivers' permits in the city of Butte, amounting to \$5,134.

**Nebraska.**—A wheel tax or registration fee in the city of Omaha, the only municipality of the State reporting the existence of a charge of this kind, totaled \$102,057. The rates were \$2 and \$4 for passenger cars; \$5 and \$7.50 for taxicabs; and \$3, \$4, \$7, and \$25 for trucks, depending upon rated capacity. The greater part of the Omaha collections came from passenger cars of five passengers or less seating capacity, at a rate of \$2 each, totaling \$83,134. Several other municipalities collected franchise fees, chiefly on taxicabs, the largest amounts reported being for Grand Island, \$325, and Lincoln, \$240.

**Nevada.**—A 1-cent tax on gasoline in Carson City was the only municipal tax reported, the total sum collected being \$2,166.

**New Hampshire.**—Franchise fees on taxicabs and for-hire trucks were reported to the amount of \$1,095, the largest single item being reported as \$542 in Concord.

**New Jersey.**—A franchise fee in the form of a 5-percent gross-receipts tax paid by intrastate bus operators to the municipalities through which they operated was reported by the board of public utility commissioners as \$803,052. In addition, franchise fees on taxicabs were reported by many municipalities of the State, to a total of \$79,136. Certain municipalities also reported chauffeurs' licenses, chiefly from taxicab operators, to the amount of \$997.



*New Mexico.*—Gasoline taxes amounted to \$29,398, accounting for the greater part of the State total of approximately \$37,000. Five municipalities reported collections of taxes on gasoline at a uniform rate of 1 cent per gallon, the largest collection being in Santa Fe, \$22,660; followed by Clovis, \$3,519; Lovington, \$2,065; Magdalena, \$710; and Mountainair, \$444. Franchise fees, chiefly on taxicabs and busses, were assessed in several municipalities, as were operators' licenses. In Albuquerque receipts from operators' licenses totaled \$3,863, and in Santa Fe \$1,710, the rate in both cases being \$1 per license, plus 25 cents for clerk's fee in Santa Fe.

*New York.*—Of the \$235,262 total municipal fees reported in New York, practically all were in the form of franchise fees on busses and taxicabs. The largest single item was that of New York City, \$195,460. The next largest amount was in Syracuse, which reported collections of \$10,800. A single municipality, Saratoga Springs, reported \$834 for drivers' licenses, although it is not certain that other municipalities do not levy a fee of this kind.

*North Carolina.*—Many municipalities reported receipts from motor-vehicle registrations, the total being \$81,869. The largest collections were in Charlotte, \$11,302; Winston-Salem, \$8,655; Greensboro, \$7,244; Asheville, \$6,380; Durham, \$4,715; and Raleigh, \$4,170. Drivers' licenses accounted for almost as large a sum as vehicle registrations, the principal collections being in Winston-Salem, \$15,606; Charlotte, \$13,001; Greensboro, \$8,636; Wilmington, \$8,064; and Asheville, \$7,028.

*North Dakota.*—A small total collection of \$2,405 was made up of franchise fees on taxicabs and busses, and taxicab and bus operators' licenses. The largest single item was \$875 for taxicab franchises in the city of Grand Forks. The city of Fargo reported \$560 in taxicab franchises and a \$75 bus franchise, with \$500 for taxicab operators' licenses and \$35 for bus operators' licenses.

*Ohio.*—Franchise fees accounted for most of the total collections reported, the largest receipts occurring in Cincinnati, \$19,149; Columbus, \$14,678; and Cleveland, \$6,780. Most of the balance was represented by chauffeurs' licenses, the largest single amount being \$8,930 in Cleveland.

*Oklahoma.*—No municipal fees or taxes were reported.

*Oregon.*—The State total of \$20,804 was made up entirely of franchise fees, the largest return being from the city of Portland, \$11,416.

*Pennsylvania.*—Total collections in Pennsylvania were reported at \$70,111, most of this total being represented by franchise fees on busses and taxicabs. The largest single amount was reported in the city of Philadelphia, \$36,225, in bus franchise fees at the rate of \$50 each. Other towns reporting similar fees were Scranton, Harrisburg, Bangor, Blairsville, Delaware Water Gap, Jenkintown, Parkesburg, and Shirleysburg. Scranton and Philadelphia also reported small amounts in taxicabs and bus drivers' licenses. The borough of Kennett Square reported a "water rental fee of \$2 each annually on about 500 motor vehicles", but this unusual type of tax was not included in the State tabulation for this report. The thorough nature of the present inquiry is again exemplified by the returns from Pennsylvania: Questionnaires were sent to 993 municipalities and 685 replied. Of the latter number, 676 definitely reported that no municipal fees or taxes were in operation.

*Rhode Island.*—Providence was stated to be the only city of the State in which municipal fees and taxes were imposed upon motor vehicles. Franchise fees in Providence were reported at \$4,380, this sum being derived from taxicab licenses at \$10 each, and trucks used for expressage, peddling, etc., at \$2 each, with appropriate markers for such vehicles at 50 cents each. In addition, taxicab operators' licenses were issued at \$1 each, with corresponding badges at 50 cents each, the total thus received being \$525.

*South Carolina.*—The city of Charleston accounted for almost all of the total municipal collections of \$20,034 in South Carolina. Charleston reported issuance of 4,059 municipal registrations at \$1.50 each, together with 501 public chauffeurs' licenses at \$5

each, and 9,987 private operators' licenses at \$1 each, a total for this city of \$18,580. Other towns reporting small registration fees were Cowpens, Georgetown, Hemingway, Mount Pleasant, and Union.

*South Dakota.*—Franchise fees to the small amount of \$1,303 were reported by 11 municipalities. No other types of fees or taxes were reported.

*Tennessee.*—Municipal registration fees, the rates varying from \$1 to \$5 per vehicle, totaled \$255,765, of which the city of Memphis alone accounted for \$203,778. The city of Nashville reported no registration fees. Franchise fees upon for-hire trucks and taxicabs were found in only two cities, namely, Nashville, \$40,336, and Memphis, \$2,926. Chauffeurs' licenses were also reported in only two cities, namely, Memphis, \$7,728, and Jackson, \$273.

*Texas.*—Although 336 municipalities replied to questionnaires, 314 stated definitely that no municipal fees or taxes upon motor vehicles were in operation. The entire total of \$21,533 reported for the State was made up of franchise fees, chiefly on busses, of which the city of San Antonio alone accounted for \$13,940.

*Utah.*—Salt Lake City and Ogden alone reported municipal fees and taxes. Salt Lake City reported \$13,470 in franchise fees upon busses, taxicabs, and trucks. Fees upon busses at rates of \$10.25 and \$15.25 per vehicle produced \$230; upon taxicabs at a rate of \$25.25, \$3,080; and upon trucks at rates ranging from \$5.25 to \$20.25, depending upon capacity, \$10,160. Drivers' licenses at the rate of \$5 each amounted to \$1,225. In Ogden no busses were taxed; receipts from taxicabs were reported as only \$15 and from trucks as \$275; chauffeurs' licenses at \$2 each totaled \$167.

*Vermont.*—Out of 264 municipalities answering questionnaires, 257 specifically stated that no municipal fees upon motor vehicles were in operation. The 7 reporting fees, all of the franchise type, were Barre, Burlington, Middlebury, Montpelier, Newport, St. Albans, and St. Johnsbury, and the largest of these was Burlington with \$296.

*Virginia.*—Municipal registration fees were general throughout the State, 95 communities reporting total collections of \$701,701. Some of the important collections were as follows: Norfolk, \$211,970; Richmond, \$140,000; Roanoke, \$57,287; Portsmouth \$55,314; Lynchburg, \$51,500; Petersburg, \$29,051; and Alexandria, \$19,701. Next to Illinois and Missouri, Virginia municipalities collected more in registration fees than those of any other State. Franchise fees were also reported to a much smaller total, the largest sums being \$4,872 in Portsmouth, \$4,348 in Alexandria, and \$1,255 in Lynchburg.

*Washington.*—Franchise fees accounted for all the State total reported of \$16,682. The city of Seattle reported \$5,191 in such fees, or almost one-third the State total.

*West Virginia.*—No municipal fees or taxes were reported.

*Wisconsin.*—Franchise fees were the only municipal fees or taxes reported. A ton-mile tax upon common-carrier motor vehicles, the only one of its kind in operation in any State of the Union, so far as disclosed by the present survey, was reported in 12 communities, with total receipts of \$4,665. The largest single item of ton-mile tax was reported in Racine, in the amount of \$1,431. Other franchise fees were reported by 29 municipalities in the amount of \$6,853, the largest collection being \$2,930 in Milwaukee. These fees were collected from taxicabs, busses, and trucks.

*Wyoming.*—Gasoline tax collections in the single municipality of Evanston in the amount of \$5,873 at a rate of 1 cent per gallon comprised 88.9 percent of the total collections reported for this State. The remainder was made up of franchise fees upon taxicabs and busses in the four cities of Cheyenne, Fort Laramie, Rock Springs, and Sheridan, the largest single item being \$505 in Cheyenne.

*District of Columbia.*—All fees and taxes imposed on motor vehicles in the District of Columbia are included in the tabulations of State fees and taxes, with the exception of personal-property taxes, which are taken up in the study of that subject.

## PERSONAL-PROPERTY TAXES CHARGED AGAINST MOTOR VEHICLES

Personal-property taxes levied upon motor vehicles for 1932 were estimated at approximately \$44,100,000, of which not over \$36,000,000, or about 80 percent, was actually collected.

This is one of the hitherto undisclosed results of the present survey. So far as is known, no thorough investigation of the complex question of personal-property taxation as applied to motor vehicles has ever before been attempted in all the States of the Union. The

statistics here presented, therefore, represent entirely original data.

Outstanding results of this phase of the survey may be summarized as follows:<sup>23</sup>

1. In 1932 there were levied against motor vehicles in the United States personal-property taxes in the estimated amount of approximately \$44,081,000 (tables 60 and 61).

<sup>23</sup> In computations involving the number of motor vehicles, 1931 registrations are used as most 1932 taxes were collected on assessments made in 1931.



2. Of the motor vehicles subject to taxation, only about 60 percent are listed on the tax rolls (table 63).

3. The percentage of motor vehicles placed upon the rolls apparently runs from less than 35 percent in the State of Illinois to over 90 percent in Arizona, Connecticut, and Montana, and 100 percent in Maine, Maryland, Massachusetts, New Hampshire, Wyoming, and the District of Columbia (table 63).

4. There is a wide variation in the standard of assessment of motor vehicles in the various States (table 63).

5. Of the total tax levied, it is estimated that not over \$35,880,000 was collected and the probability is that the actual total payments were considerably below this (tables 60 and 64).

6. Because of difficulties in assessment and collection, the personal-property tax as ordinarily administered is not effectively applied to motor vehicles.

7. Seventeen States, in which there were in 1931, 11,854,346, or 45.9 percent of the total motor vehicles, exempt motor vehicles entirely from taxation as personal property.

8. There are 31 States and the District of Columbia in which motor vehicles are subject to some form of taxation as personal property. In these States, there were 13,959,757 motor vehicles registered in 1931, or 54.1 percent of all vehicles licensed.

9. The mean average tax levied against these vehicles was \$3.16 and the median \$3.04.

10. Of the States imposing personal-property taxes against motor vehicles, five States and the District of Columbia make their levies under special laws which insure that all motor vehicles operating are charged with and pay the personal-property tax. The total so levied in 1932 was \$9,921,000. Located in these areas in 1931 were 1,700,930 motor vehicles, or 6.6 percent of all the motor vehicles in the United States. This was an average of \$5.83 per vehicle.

11. In the remaining 26 States, containing 12,258,827, or 47.5 percent of all motor vehicles in 1931, an ineffective attempt is made to tax motor vehicles under general-property-tax laws, the tax so levied in 1932 being \$34,160,000, or \$2.79 per vehicle.

In tabular form the facts are as shown in table 60.

The levies and collections by States are given in table 61, the figures being rounded out to the nearest thousand dollars in all cases.

TABLE 60.—Summary of personal-property taxes levied and collected against motor vehicles in 1932

Method of taxation	Number of States	Number of vehicles licensed (1931)	Personal-property taxes		
			Levied	Per vehicle	Collected
Exempt.....	17	11,854,346	None	None	None
Special laws.....	6	1,700,930	\$9,921,000	\$5.83	\$9,921,000
General laws.....	26	12,258,827	\$34,160,000	2.79	25,959,000
Total.....	49	25,814,103	44,081,000	3.16	35,880,000

#### METHOD USED IN OBTAINING DATA

Since personal-property taxes upon motor vehicles are entirely distinct from the other types of fees and taxes paid by motor-vehicle owners, a special inquiry on this subject was undertaken in the several States simultaneously with the general statistical investigation. The statisticians in each State and field representatives of the Bureau of Public Roads cooperated in

examining official reports, interviewing officials, and collecting basic information by means of questionnaires to local governmental authorities. In general, the response given to these questionnaires was excellent. With the resulting mass of information, extended by approximations based on the fact that taxes tend to be approximately the same in communities of the same type in the same general location, it was possible in practically all States to estimate with fair accuracy not only the total personal-property taxes chargeable against motor vehicles, but also the division of the imposts among the governmental units levying them.

TABLE 61.—Personal-property taxes levied and collected against motor vehicles in 1932; totals and percentages tabulated by States

State	Taxes levied	Taxes collected	Percentage of total collected
Alabama.....	\$818,000	\$670,000	81.9
Arizona.....	797,000	730,000	91.5
Arkansas.....	259,000	192,000	74.2
California.....	8,534,000	5,285,000	61.9
Colorado.....	1,143,000	853,000	74.6
Connecticut.....	2,039,000	1,790,000	87.8
Delaware.....	None	None	None
District of Columbia.....	475,000	475,000	100.0
Florida.....	None	None	None
Georgia.....	694,000	542,000	78.1
Idaho.....	None	None	None
Illinois.....	2,190,000	1,855,000	84.7
Indiana.....	2,256,000	2,017,000	89.4
Iowa.....	None	None	None
Kansas.....	1,032,000	908,000	88.0
Kentucky.....	999,000	850,000	85.1
Louisiana.....	1,077,000	785,000	72.8
Maine.....	1,034,000	1,034,000	100.0
Maryland.....	1,487,000	1,487,000	100.0
Massachusetts.....	6,184,000	6,184,000	100.0
Michigan.....	None	None	None
Minnesota.....	None	None	None
Mississippi.....	559,000	447,000	80.0
Missouri.....	1,991,000	1,593,000	81.5
Montana.....	323,000	283,000	87.8
Nebraska.....	932,000	689,000	73.9
Nevada.....	135,000	133,000	98.1
New Hampshire.....	513,000	513,000	100.0
New Jersey.....	None	None	None
New Mexico.....	None	None	None
New York.....	None	None	None
North Carolina.....	840,000	639,000	76.0
North Dakota.....	None	None	None
Ohio.....	None	None	None
Oklahoma.....	None	None	None
Oregon.....	None	None	None
Pennsylvania.....	None	None	None
Rhode Island.....	977,000	853,000	87.4
South Carolina.....	449,000	362,000	80.6
South Dakota.....	None	None	None
Tennessee.....	133,000	133,000	100.0
Texas.....	2,486,000	1,715,000	69.0
Utah.....	357,000	268,000	75.0
Vermont.....	None	None	None
Virginia.....	699,000	516,000	73.7
Washington.....	1,897,000	1,393,000	65.0
West Virginia.....	544,000	458,000	84.3
Wisconsin.....	None	None	None
Wyoming.....	228,000	228,000	100.0
Total.....	44,081,000	35,880,000	81.4

The information which it was desired to obtain was the total personal-property tax levied by all governmental units in 1932. The data assembled did not all refer to that specific year. Because of a difference in the fiscal years of governmental units, and also because the assessment, levy, and collection of a tax involve a considerable length of time, it is impossible to get uniform information. The assessed value may be fixed in 1 year and the tax collected in another. The same may be, and often is, true of the levy and collection of the tax. Even after the payment is due, another considerable period elapses before the tax becomes delinquent. Thus, it is only natural that when information was collected from thousands of governmental subdivisions there should be some confusion as to the item to be reported as the motor-vehicle property tax for 1932.



Comprehensive and adequate data were obtained from all States. While in most cases the complete figures could not be obtained, sufficient facts were supplied to make possible accurate estimates. For a number of States the figures are known to be correct, as they are based on complete records.

#### SUMS LEVIED BY GOVERNMENTAL UNITS

The division between the taxes levied by the State, counties, and other jurisdictions is not of much significance. The reason for this is that the governmental functions assumed by different political divisions vary so extensively. For example, school taxes are one of the heavy items. In many of the Southern States most of the school taxes are levied by the counties and appear as a county tax, while in the Northern and Eastern States the taxes for the same purpose are levied by local authorities. Hence, the Southern States show a greater proportionate county levy. The same is true of a number of other tax levies. In a number of States the large cities are separate counties, which results in entirely different county tax levies than when cities are independent entities.

Table 62 gives the property taxes imposed on motor vehicles in the various States, separated into State, county, and other levies. While it can be stated with confidence that the total levy for each State is reasonably correct, the subdivision between the governmental units making the levy is less accurate. In the majority of the States having such taxes it was necessary to make estimates in allocating the taxes levied in a part of the jurisdictions concerned. In some cases but meager information was supplied from the field on which to base the subdivision of the total tax, while in others practically complete data were submitted for each governmental unit.

Several opportunities were given to test the accuracy of the estimates which were made. For example: Based on comparisons with the most similar States, in Massachusetts the total tax was estimated at \$6,392,700. Later information gave the actual total of \$6,183,706.

In the State of Washington, with no information at all available, an estimate was made of \$1,719,736. The actual figures later proved to be \$1,897,134. Both of these were States in which originally there were no data at all from local sources to serve as a guide.

In determining the figures for States from which information was available, every possible check was made. The taxes per capita and per vehicle were compared with those of other similar States and other communities. Different formulae for computations were used and the amounts so found also compared. The results were such as to give assurance as to the accuracy of the figures.

#### METHODS OF ASSESSING PERSONAL-PROPERTY TAXES AGAINST MOTOR VEHICLES

All property is subject to ad valorem taxation in the various States except that which is specifically exempt, falling into either one of two classes, namely, real property or personal property.<sup>24</sup> Personal property is again subdivided into tangible and intangible classifications. When motor vehicles came into existence, they were subject to the general-property tax as tangible

personal property. As the vehicles increased in number, the problem of their taxation under property laws became of increasing importance. Within recent years they have become one of the major items on the tax rolls.

TABLE 62.—*Personal-property taxes levied against motor vehicles in 1932, grouped according to tax-levying jurisdictions*

State	Tax-levying jurisdiction			Total
	State	County	Other	
Alabama.....	\$199,000	\$462,000	\$157,000	\$818,000
Arizona.....	227,000	422,000	148,000	797,000
Arkansas.....	60,000	54,000	145,000	259,000
California.....	(1)	6,254,000	2,280,000	8,534,000
Colorado.....	126,000	206,000	811,000	1,143,000
Connecticut.....	49,000	26,000	1,964,000	2,039,000
Delaware <sup>1</sup> .....				
District of Columbia <sup>2</sup> .....	(1)	(1)	475,000	475,000
Florida <sup>1</sup> .....				
Georgia.....	114,000	318,000	262,000	694,000
Idaho <sup>1</sup> .....				
Illinois.....	215,000	232,000	1,743,000	2,190,000
Indiana.....	230,000	380,000	1,646,000	2,256,000
Iowa <sup>1</sup> .....				
Kansas.....	89,000	226,000	717,000	1,032,000
Kentucky.....	174,000	234,000	591,000	999,000
Louisiana.....	194,000	363,000	520,000	1,077,000
Maine <sup>2</sup> .....	(1)	(1)	1,034,000	1,034,000
Maryland <sup>2</sup> .....	145,000	449,000	893,000	1,487,000
Massachusetts <sup>1</sup> .....	(1)	(1)	6,184,000	6,184,000
Michigan <sup>1</sup> .....				
Minnesota <sup>1</sup> .....				
Mississippi.....	103,000	194,000	262,000	559,000
Missouri.....	129,000	803,000	1,059,000	1,991,000
Montana.....	26,000	119,000	178,000	323,000
Nebraska.....	100,000	148,000	684,000	932,000
Nevada.....	28,000	81,000	26,000	135,000
New Hampshire <sup>2</sup> .....	(1)	(1)	513,000	513,000
New Jersey <sup>1</sup> .....				
New Mexico <sup>1</sup> .....				
New York <sup>1</sup> .....				
North Carolina.....	59,000	300,000	481,000	840,000
North Dakota <sup>1</sup> .....				
Ohio <sup>1</sup> .....				
Oklahoma <sup>1</sup> .....				
Oregon <sup>1</sup> .....				
Pennsylvania <sup>1</sup> .....				
Rhode Island.....	42,000	(1)	935,000	977,000
South Carolina.....	72,000	198,000	179,000	449,000
South Dakota <sup>1</sup> .....				
Tennessee.....	6,000	80,000	47,000	133,000
Texas.....	709,000	858,000	919,000	2,486,000
Utah.....	26,000	75,000	256,000	357,000
Vermont <sup>1</sup> .....				
Virginia.....	(1)	340,000	359,000	699,000
Washington.....	313,000	519,000	1,065,000	1,897,000
West Virginia.....	29,000	330,000	185,000	544,000
Wisconsin <sup>1</sup> .....				
Wyoming <sup>2</sup> .....	35,000	47,000	146,000	228,000
Total.....	3,499,000	13,718,000	26,864,000	44,081,000

<sup>1</sup> No tax levied.

<sup>2</sup> States having permit fee equivalent to personal-property tax.

Unfortunately, from the standpoint of those engaged in tax administration, the motor vehicle does not lend itself readily to taxation under general tax laws. The ease with which the property may be moved from one location to another creates difficulties for the assessor, in the first instance, in locating the vehicle. Then, when the property is discovered, there is the problem of valuation. A multitude of makes and models makes it difficult for even a good assessor to ascertain the correct value. Further complications arise because of the number of vehicles of advanced years which are still perfectly serviceable, but which have only nominal transfer values. When the property is entered on the roll, difficulties in collection arise. The tax per vehicle is usually so small that where voluntary payments are not made, the revenues derived are not sufficient to warrant the collector in making the extensive search often necessary to levy upon the property or person assessed.

<sup>24</sup> New Hampshire is an exception to this general rule. All property is exempt in this State except that which is specifically taxable.



As a result, a number of States have given up entirely the attempt to reach motor vehicles through general-property taxes. These are Delaware, Florida, Idaho, Iowa, Michigan, Minnesota, New Jersey, New Mexico, New York, North Dakota, Ohio, Oklahoma, Oregon, Pennsylvania, South Dakota, Vermont, and Wisconsin. With one exception, in all of these States the motor vehicles paying the State license fees are specifically exempt from all other tax levies. The exception is the State of Vermont where apparently the vehicles are not specifically exempt, but through general understanding are not assessed. In some of these States a direct return is made to local communities out of State funds to compensate for revenues lost through motor-vehicle exemption.

It is not quite correct to say that there is no personal-property tax whatever charged against motor vehicles in these States. Some of them exempt all vehicles of all kinds, but the majority confine the exemption to registered cars. Practically the only unregistered cars are those in the hands of dealers, and these are supposed to be assessed under the property-tax law. Statistics for the vehicles so taxed cannot be compiled. It is the usual practice to enter them under the general classification of merchants' stocks. The revenue derived from taxation on such values is so small that it may be ignored. Sufficient investigations have been made to show that it will not exceed \$75,000 for all States combined, at the most.

#### PERMIT FEES

A number of States, through special legislation, have quite successfully corrected the evils existing in the general laws. They do so by requiring in some manner, the payment of a personal-property tax before or at the time of the licensing of the car. Thus, in these States every motor vehicle operating must have paid a personal-property tax. Massachusetts apparently was the first State to engage in this practice. The system adopted there is the following: Assessors are required to segregate the motor vehicles on the tax roll. The tax commission provides standard valuations to be used throughout the State. The assessment roll is made by the local assessors using the values as fixed by the tax commission. Then, against this valuation a tax is computed at the average rate of taxation for all property in the State. This rate is also determined by the State tax commission. When a license is issued, the personal-property-tax receipt must be presented. The tax against the vehicle is paid to the local collector and retained by him. Four other States and the District of Columbia follow substantially the same practice.

Technically, these charges are often called permit fees rather than property taxes. Actually, they are the same taxes which were levied formerly, but with the possibilities of evasion eliminated through statutory safeguards. Both in intent and result, such imposts give to the local community a revenue from the vehicles located within it, based on the value of the vehicles. They are for every practical purpose an ad valorem local charge against the vehicle and are generally so considered. In this study all of such imposts have been treated as personal-property taxes. The District of Columbia and the States of Maine, Maryland, Massachusetts, New Hampshire, and Wyoming have adopted tax systems applicable to motor vehicles along these lines. The total yield in 1932 was \$9,921,000.

#### OTHER COLLECTION METHODS

In several of the Western States an attempt has been made to solve that part of the problem relating to tax delinquency. When the assessor is making his valuation of the property, he assesses both real estate and personal property at the same time. When a person owns both real estate and personal property, collection may be made against his real estate for any delinquent personal-property tax. When a person owns personal property but no real estate, the assessor collects the tax on the personal property at the time of making the assessment, using the rate of the preceding year. This overcomes the delinquency in collections, but does not lessen the problem in respect to locating the vehicles for assessment purposes.

In the rest of the States the general-property-tax laws apply without modification.

#### ASSESSMENT PRACTICES

There are a number of methods of making the assessment. These fall generally in two classes: (1) Valuation through self-assessment, and (2) valuation by an assessing officer. Probably the least efficient system found is the practice in some places of asking the property owner merely to submit his idea of the total amount in one lump sum of the value of his personal property on which he is willing to be taxed. This is the value which appears upon the tax rolls against which the levies are computed. Naturally the property owner tends to be conservative in both what he lists and the amount at which he values it.

A much better procedure is that more commonly followed of requiring the property owner to enumerate in some sort of list or inventory the articles or classes of property which he is submitting for taxation purposes. If an audit or check-up on these lists is made by some official, it is possible to secure good results by this method. However, it is a rare occurrence to find any attempt made at a serious check-up.

Under the self-assessment in a lump sum, the portion ascribable to motor vehicles is completely concealed and where lists are furnished, often the entry on the books is made simply of the total amounts, which makes it impossible for an investigator to analyze the various items entering into the taxable amount without a lengthy and expensive amount of detailed work.

The other system of assessment is to have the value of personal property determined by an assessor. The only material difference between this and the preceding practice is that the original value is made by a public official instead of the property owner. The same general system is used as is the case with self-assessment. In some places the assessor simply enters a lump-sum total covering all of the taxpayer's personal property. More often he makes some sort of classified list of the property. Quite commonly these assessments consist of an itemized statement for each property owner on a separate form called a blotter with only the total carried forward to the assessment roll or official record. Even where the law requires a listing of various items of personal property, motor vehicles are not always segregated. In some States effective supervision is exercised by State authorities, resulting in good valuations and good statistical material, while in other places nothing of the kind exists.

This survey demonstrates the fact, which is commonly known to taxation authorities, that the general personal-



property tax, as ordinarily administered, is not an effective means of reaching property in the form of motor vehicles.

#### NUMBER OF VEHICLES ASSESSED

Table 63 indicates clearly the results obtained under the present systems in use in taxing motor vehicles as personal property. The second column of this table gives the number of vehicles registered in the various States in 1931. Comparisons are made with this registration number rather than that of 1932 as, for the most part, the taxes paid in 1932 are those levied against an assessment made in 1931.

TABLE 63.—Registered and assessed numbers and values of motor vehicles

State	Registered	Assessed	Percent- age assessed	Value per vehicle	
				Registered	Assessed
	Number	Number	Percent	Dollars	Dollars
	(1)	(1)	(1)	(1)	(1)
Alabama.....	246,465	(1)	(1)	(1)	(1)
Arizona <sup>2</sup> .....	105,572	97,100	92.0	179	195
Arkansas <sup>2</sup> .....	180,731	117,932	65.3	39	60
California.....	2,043,281	(1)	(1)	82	(1)
Colorado <sup>2</sup> .....	308,458	230,944	74.9	117	156
Connecticut <sup>2</sup> .....	336,040	318,687	94.8	252	266
Delaware.....	55,202	(3)	(3)	(3)	(3)
District of Columbia.....	173,519	173,519	100.0	(1)	(1)
Florida.....	323,260	(3)	(3)	(3)	(3)
Georgia.....	320,840	(1)	(1)	76	85
Idaho.....	111,663	(3)	(3)	(3)	(3)
Illinois <sup>2</sup> .....	1,612,770	555,433	34.4	34	99
Indiana <sup>2</sup> .....	862,672	508,833	59.0	92	156
Iowa.....	748,438	(3)	(3)	(3)	(3)
Kansas <sup>2</sup> .....	559,176	337,791	60.4	86	143
Kentucky <sup>2</sup> .....	327,326	197,049	60.2	103	172
Louisiana <sup>2</sup> .....	263,050	213,036	81.0	119	147
Maine.....	188,238	188,238	100.0	(1)	(1)
Maryland.....	325,372	325,372	100.0	178	178
Massachusetts.....	840,190	840,190	100.0	(1)	(1)
Michigan.....	1,230,980	(3)	(3)	(3)	(3)
Minnesota.....	720,401	(3)	(3)	(3)	(3)
Mississippi.....	183,650	(1)	(1)	(1)	(1)
Missouri.....	752,805	(1)	(1)	114	(1)
Montana <sup>2</sup> .....	127,166	118,385	93.1	37	38
Nebraska <sup>2</sup> .....	416,131	319,279	76.7	101	132
Nevada <sup>2</sup> .....	32,168	27,251	84.7	(1)	(1)
New Hampshire.....	111,510	111,510	100.0	(1)	(1)
New Jersey.....	869,887	(3)	(3)	(3)	(3)
New Mexico.....	81,325	(3)	(3)	(3)	(3)
New York.....	2,297,249	(1)	(1)	(1)	(1)
North Carolina.....	428,737	(1)	(1)	(1)	134
North Dakota.....	171,293	(3)	(3)	(3)	(3)
Ohio.....	1,710,625	(3)	(3)	(3)	(3)
Oklahoma.....	482,725	(3)	(3)	(3)	(3)
Oregon.....	278,225	(3)	(3)	(3)	(3)
Pennsylvania.....	1,741,942	(3)	(3)	(3)	(3)
Rhode Island.....	137,878	(1)	(1)	(1)	(1)
South Carolina <sup>2</sup> .....	203,719	76,236	37.4	44	117
South Dakota.....	193,025	(3)	(3)	(3)	(3)
Tennessee <sup>2</sup> .....	350,520	30,737	8.8	26	300
Texas <sup>2</sup> .....	1,297,301	1,035,672	83.6	79	95
Utah <sup>2</sup> .....	108,958	93,624	85.9	110	128
Vermont.....	83,877	(3)	(3)	(3)	(3)
Virginia.....	379,227	(1)	(1)	(1)	111
Washington <sup>2</sup> .....	420,878	249,460	59.3	74	125
West Virginia <sup>2</sup> .....	253,308	120,687	47.6	59	125
Wisconsin.....	754,249	(3)	(3)	(3)	(3)
Wyoming.....	62,101	62,101	100.0	202	202
Total.....	27,765,944	24,698,136	60.5		

<sup>1</sup> No data.

<sup>2</sup> Total carried down is that for States noted, which are those in which vehicles are taxed under the general-property laws (not those with the special-permit fee laws), and in which both the license number and the comparable number assessed are given.

<sup>3</sup> Exempt.

The third column gives the number of vehicles assessed in the various States. In many States neither the assessed value nor the assessed number could be ascertained. However, within the States concerning which the data are given in table 63 there were located over one-third of all the vehicles registered in the United States. These States are quite typical and are sufficient to give an accurate picture of the conditions.

It will be noted that a number of the States show the registration number to be identical with the assessment number. These are all States which require evidence of tax payment to be furnished before the vehicle may

be operated. In the other States, the range in the percentage assessed runs from below 35 percent in Illinois to over 90 percent in Arizona, Connecticut, and Montana.<sup>25</sup>

On the average, in the United States, about 60 percent of the vehicles licensed were assessed for purposes of taxation. This is the mean for the States for which such data were available. If the ratio of number assessed to number licensed is tested by other representative figures, it is found that both the median and the mode indicate that the assessed number is almost exactly 60 percent of the registered number. Substantially similar ratios are found if 1932 licenses are substituted in place of the 1931 figures. Apparently, then, in the States operating under general-property tax laws, more than one-third of the vehicles licensed are not even listed for taxation purposes. With such conditions prevailing, the personal-property tax certainly cannot be considered an effective measure for reaching motor vehicles for taxation purposes.

#### VALUATION OF VEHICLES

Table 63 shows not only that assessing bodies fail to locate motor vehicles but also that the valuations are extremely erratic. The median value at which vehicles are assessed is \$134, but the range is all the way from \$38 per vehicle in Montana to \$266 in Connecticut.<sup>26</sup> Within the States themselves, there is a wide variation in the values. For example, in Illinois there are located in Cook County well over one-third of all the motor vehicles in the State, yet the valuation placed upon all the cars in Cook County was but \$3,136,802, while the rest of the State totaled \$52,025,554. In other words, in the judgment of the assessors, the value of the Cook County motor vehicles was less than one-eighth of the value of a similar number of vehicles in the rest of the State.

In Louisiana, motor-vehicle assessed values range all the way from \$59 per vehicle in Jefferson Parish, which has a population of a little over 40,000, up to \$232 per vehicle in Tensas Parish, where the population is 15,096. In Georgia, Franklin County has its cars assessed for \$25 each, Stephens for \$38, Burke for \$137, and De Kalb for \$153. Deviations as great could be cited for most States.

It does not necessarily follow that the States and communities with the higher assessed valuations have higher standards of assessment. In some places it is the practice not to list vehicles under a certain amount in value. Examples of this are Tennessee, where it is the common practice either to assess vehicles for about \$300 or omit them entirely; Colorado, where vehicles under \$50 in value are not listed; California, where in some communities it is not usual to assess vehicles which are more than 7 years old. Thus, two places may have the same standards of assessment so far as value is concerned, but the average of one will be lower than the other because of the inclusion of the vehicles of little worth.

Assessment practice differs in two respects: (1) There is the difference, which has just been mentioned, in what the assessing official chooses to enter as a motor vehicle, and (2), the basic valuation standards used by the assessors vary. Some assessors value every vehicle at a flat price. Others make a few major classifications

<sup>25</sup> While less than 10 percent of motor vehicles are assessed in Tennessee, the personal-property-tax laws applicable differ from those found in the other States.

<sup>26</sup> Again, because of peculiar property-tax laws, the \$300 per vehicle in Tennessee is abnormal.



with a flat rate for each. In the more carefully assessed communities, the assessor attempts to value each machine at its worth. Often he is guided in his determinations by the supposed prices as given in some blue book or other motor-vehicle publication. Such figures often have little relationship to actual values.

## TAX DELINQUENCY

Table 64 attempts to show the personal-property taxes actually collected.

TABLE 64.—*Personal-property taxes collected on motor vehicles in 1932, grouped according to tax-levying jurisdictions*

State	Tax-levying Jurisdictions			Total
	State	County	Other	
Alabama.....	163,000	379,000	128,000	670,000
Arizona.....	208,000	385,000	137,000	730,000
Arkansas.....	44,000	38,000	110,000	192,000
California.....	None	3,873,000	1,412,000	5,285,000
Colorado.....	94,000	154,000	605,000	853,000
Connecticut.....	43,000	23,000	1,724,000	1,790,000
Delaware.....	None	None	None	None
District of Columbia <sup>1</sup> .....	None	None	475,000	475,000
Florida.....	None	None	None	None
Georgia.....	91,000	252,000	199,000	542,000
Idaho.....	None	None	None	None
Illinois.....	185,000	198,000	1,472,000	1,855,000
Indiana.....	205,000	340,000	1,472,000	2,017,000
Iowa.....	None	None	None	None
Kansas.....	78,000	199,000	631,000	908,000
Kentucky.....	149,000	199,000	502,000	850,000
Louisiana.....	148,000	233,000	404,000	785,000
Maine <sup>1</sup> .....	None	None	1,034,000	1,034,000
Maryland <sup>1</sup> .....	145,000	449,000	893,000	1,487,000
Massachusetts <sup>1</sup> .....	None	None	6,184,000	6,184,000
Michigan.....	None	None	None	None
Minnesota.....	None	None	None	None
Mississippi.....	82,000	155,000	210,000	447,000
Missouri.....	103,000	642,000	848,000	1,593,000
Montana.....	23,000	108,000	152,000	283,000
Nebraska.....	74,000	109,000	506,000	689,000
Nevada.....	28,000	80,000	25,000	133,000
New Hampshire <sup>1</sup> .....	None	None	513,000	513,000
New Jersey.....	None	None	None	None
New Mexico.....	None	None	None	None
New York.....	None	None	None	None
North Carolina.....	45,000	228,000	366,000	639,000
North Dakota.....	None	None	None	None
Ohio.....	None	None	None	None
Oklahoma.....	None	None	None	None
Oregon.....	None	None	None	None
Pennsylvania.....	None	None	None	None
Rhode Island.....	36,000	None	817,000	853,000
South Carolina.....	64,000	174,000	124,000	362,000
South Dakota.....	None	None	None	None
Tennessee.....	6,000	80,000	47,000	133,000
Texas.....	489,000	592,000	634,000	1,715,000
Utah.....	19,000	57,000	192,000	268,000
Vermont.....	None	None	None	None
Virginia.....	None	241,000	275,000	516,000
Washington.....	210,000	379,000	804,000	1,393,000
West Virginia.....	28,000	253,000	177,000	458,000
Wisconsin.....	None	None	None	None
Wyoming <sup>1</sup> .....	35,000	47,000	146,000	228,000
Total.....	2,795,000	9,867,000	23,218,000	35,880,000

<sup>1</sup> States having permit fee equivalent to personal-property tax.

Table 64 is of significance in only one respect, which is, that these collections represent the maximum received. The table is not of value in determining the

charges against the average typical motor vehicle. The reason for this is that there is no such thing as a partial payment of a motor-vehicle tax. The owner either pays the entire amount or avoids payment completely. Hence the measure of the burden is the levy and not the collection. While from table 61 it is indicated that the collections were about 80 percent of the levies, it is certain that the actual revenues received were decidedly less.

Because it is not the practice to segregate personal-property-tax receipts according to the class of property, the only figures which could be obtained concerning tax delinquency were those covering all personal-property levies. The percentage of collection applicable to all of the personal-property-tax levies was then applied to the levy against motor vehicles only. The personal-property taxes against motor vehicles cannot be collected as efficiently as is the case with personal-property levies generally; hence the general percentage yields too high an estimate of collections. This difficulty is caused in part because between the time of assessment and the time of collection of taxes many vehicles are sold, others are destroyed, and numbers are removed from the taxing jurisdiction. There is no information available as to how many thus escape. Letters received from local treasurers in answer to inquiries made of them demonstrate that the collection on motor vehicles is less than on personal property and that remedial measures, such as making the payment of the personal-property tax prerequisite to the registration of the cars, are necessary if it is desired to reach this form of wealth through property taxation.

Those States which tax motor vehicles under their general laws on the average collect 76 percent of the personal-property taxes which they levy against all classes of property. Since the collection of motor-vehicle personal-property taxes is inherently much more difficult than is the case with general personal-property taxes—and, in fact, there is reason to believe that outside of certain intangibles it is the poorest taxable value on the rolls—it is certain that the average percentage of collection of 76 percent is far too high for the motor-vehicle levies. The letters from the treasurers indicate that not over 60 percent of the personal-property taxes levied against motor vehicles are actually collected.

There are, thus, three policies in the United States concerning the taxation of motor vehicles as personal property. Seventeen States exempt them entirely. Five States and the District of Columbia operate under modified laws insuring that the taxes levied will be collected. In the remaining 26 States, general tax laws apply and all of the tax delinquency occurs within these States, both through failure to list the vehicles for assessment purposes and also through failure to make collections.

## FEDERAL MANUFACTURERS' EXCISE TAXES RELATING TO MOTOR VEHICLES

The first Federal manufacturers' excise taxes which were paid by motorists were imposed under the Internal Revenue Act effective October 4, 1917. These taxes lasted until repealed on May 29, 1928. During the period of 10 years and 8 months in which the taxes were in force, they accumulated to a total of \$1,119,931,631, or an average of about \$105,000,000 a year. There were three groups of such taxes, as follows: (1) Automobile trucks and wagons, 3 percent on sales; (2) other automobiles and motorcycles, 5 per-

cent on sales; and (3) automobile parts and accessories, 5 percent on sales.

For an interval of 4 years the motor-vehicle owner was free from Federal excise taxes. The Revenue Act of 1932 (approved June 6 and effective June 7, 1932) imposed certain manufacturers' excise taxes affecting the purchases of owners of motor vehicles. The new law imposed six groups of taxes, as follows: (1) A gasoline tax of 1 cent per gallon; (2) a tax on lubricating oils of 4 cents per gallon; (3) on tires and



inner tubes, taxes of 2¼ and 4 cents per pound, respectively; (4) on automobiles and motorcycles, 3 percent on sales; (5) on automobile trucks, 2 percent on sales; and (6) on automobile parts and accessories, 2 percent on sales. The tax on gasoline was increased to 1½ cents per gallon on June 17, 1933, and reverted to 1 cent on January 1, 1934.

These six taxes are paid, either directly or indirectly, by owners of motor vehicles, except for the fact that the excise taxes on gasoline and lubricating oils are paid, in part, by purchasers of these commodities for purposes other than for use in motor vehicles.

This special motor-vehicle statistical survey covers the calendar year 1932, and as these excise taxes did not begin until June 7, it will be noted that the taxes are only for the last half of the year. That is, only a portion of the annual Federal manufacturers' excise taxes is included in the grand total of all taxes and fees imposed upon the motorist by public authorities.

The data given in tables 65 and 66 show the manufacturers' excise tax collections which relate to motor vehicles, and were taken from reports received monthly from the Bureau of Internal Revenue. The two tables cover the entire period since the taxes went into effect, table 65 covering the fiscal year ended June 30, 1933, and table 66 the fiscal year ended June 30, 1934. These collection reports are issued from the 19th to the 24th of each month, and show the collections of the preceding month, which cover the taxes on the sales for the month preceding the month of collection. For example, the report received on January 24 shows the collections of taxes received during December on the sales made during November, when the motorist pays the tax. There is, in other words, a lag of a month between the collections as reported and the tax assessed on sales. This is important, as it is desired to show the taxes as of the time when paid by the motorists, as nearly as this may be possible.

TABLE 65.—United States Internal Revenue collections of manufacturers' excise taxes relating to motor vehicles, from July 1, 1932 to June 30, 1933

Month	Gasoline <sup>1</sup>	Lubricating oils <sup>2</sup>	Tires and inner tubes <sup>3</sup>	Automobiles and motorcycles <sup>4</sup>	Automobile trucks <sup>5</sup>	Parts and accessories <sup>6</sup>	Total
<b>1932</b>							
July.....	\$539,462	\$60,396	\$96,057	\$47,629	\$3,332	\$42,452	\$789,328
August.....	8,944,875	822,776	1,587,733	866,656	101,344	224,242	12,547,626
September.....	11,409,748	1,399,304	1,336,658	1,078,399	133,778	342,729	15,700,616
October.....	14,734,373	1,764,025	1,556,459	1,009,313	147,383	302,582	19,604,135
November.....	13,942,418	1,648,863	1,563,523	756,470	200,912	425,010	18,537,196
December.....	13,268,951	1,372,055	1,404,641	462,796	133,406	473,096	17,114,945
First 6 months.....	62,839,827	7,067,419	7,545,071	4,221,263	720,155	1,900,111	84,293,846
<b>1933</b>							
January.....	11,341,893	1,320,911	567,416	774,737	113,752	288,293	14,407,002
February.....	8,515,013	1,024,567	747,568	1,180,847	174,726	230,767	11,873,488
March.....	10,547,166	1,370,720	1,170,560	1,611,840	139,642	282,873	15,122,801
April.....	7,982,100	1,246,951	1,410,164	1,714,689	150,996	308,984	12,813,884
May.....	12,773,674	2,066,215	1,319,346	1,056,138	116,417	237,629	17,569,419
June.....	10,929,739	2,136,142	2,219,960	2,014,408	238,352	348,619	17,887,220
Second 6 months.....	62,089,585	9,165,506	7,435,014	8,352,659	933,885	1,697,165	89,673,814
Fiscal year.....	124,929,412	16,232,925	14,980,085	12,573,922	1,654,040	3,597,276	173,967,660

<sup>1</sup> Tax rate was 1 cent per gallon until June 17, 1933, when it was increased to 1½ cents per gallon.

<sup>2</sup> Tax rate is 4 cents per gallon.

<sup>3</sup> Tax of 2¼ cents per pound on tires and 4 cents per pound on inner tubes.

<sup>4</sup> Tax of 3 percent on manufacturer's price.

<sup>5</sup> Tax of 2 percent on manufacturer's price.

TABLE 66.—United States Internal Revenue collections of manufacturers' excise taxes relating to motor vehicles, from July 1, 1933 to June 30, 1934

Month	Gasoline <sup>1</sup>	Lubricating oils <sup>2</sup>	Tires and inner tubes <sup>3</sup>	Automobiles and motorcycles <sup>4</sup>	Automobile trucks <sup>5</sup>	Parts and accessories <sup>6</sup>	Total
<b>1933</b>							
July.....	\$15,799,054	\$2,451,638	\$3,623,941	\$3,743,538	\$471,944	\$480,672	\$26,570,787
August.....	22,420,635	2,478,818	4,007,866	1,836,305	197,842	375,110	31,316,576
September.....	18,528,449	2,127,322	2,126,585	2,490,025	514,900	431,726	26,219,007
October.....	22,540,726	2,091,132	3,257,192	2,568,050	377,869	491,556	31,326,525
November.....	17,037,101	1,692,215	1,825,440	2,071,787	306,351	409,939	23,342,833
December.....	22,710,437	2,282,993	1,560,081	1,413,524	244,036	556,904	28,767,975
First 6 months.....	119,036,402	13,124,118	16,401,105	14,123,229	2,112,942	2,745,907	167,543,703
Calendar year, 1933.....	181,125,987	22,289,624	23,836,119	22,475,888	3,046,827	4,443,072	257,217,517
<b>1934</b>							
January.....	17,677,832	1,669,306	1,678,414	711,417	190,883	389,887	22,317,739
February.....	14,731,088	1,647,258	1,023,056	803,881	243,446	375,323	18,824,052
March.....	11,685,494	1,914,252	2,281,869	3,822,208	512,167	486,759	20,702,739
April.....	9,666,226	1,670,790	1,173,330	2,901,453	401,207	519,137	16,332,143
May.....	13,830,131	2,478,761	2,435,053	5,030,033	606,055	533,290	24,913,323
June.....	15,947,861	2,750,502	2,637,318	5,134,532	981,745	645,410	28,097,368
Second 6 months.....	83,538,632	12,130,869	11,229,040	18,403,524	2,935,493	2,949,806	131,187,364
Fiscal year.....	202,675,034	25,254,987	27,630,145	32,526,753	5,048,435	5,695,713	298,731,067

<sup>1</sup> Tax rate increased to 1½ cents per gallon by the National Industrial Recovery Act on June 17, 1933; and on Jan. 1, 1934, reverted to 1 cent, but renewal of 1-cent tax is first reflected in collections of February.

<sup>2</sup> Tax rate is 4 cents per gallon.

<sup>3</sup> Tax of 2¼ cents per pound on tires and 4 cents per pound on inner tubes.

<sup>4</sup> Tax of 3 percent on manufacturer's price.

<sup>5</sup> Tax of 2 percent on manufacturer's price.



## GASOLINE SALES TAX

The taxes began after June 6, 1932, but actually the routine of collections did not begin until July 1, 1932. The 1-cent tax collections on June sales of gasoline, reported as July collections, amounted to only \$539,462. This was only about 5 percent of the full assessment possible had the levy covered all gasoline sold during the 24 days of June. The July assessments reported as August collections are also low compared with the following months. Even if the June tax assessments are added to the July assessments it does not bring the total to the actual taxable sales of July. In table 67 the data on collections of the gasoline tax are advanced 1 month, so as to be tabulated opposite the month of assessment rather than the month of collection. The table covers the calendar years 1932 and 1933.

TABLE 67.—Federal excise tax assessments on gasoline sales in 1932 and 1933

Month	1932		1933	
	Tax	Quantity	Tax	Quantity
	Dollars	Gallons	Dollars	Gallons
January.....			8,515,013	851,501,300
February.....			10,547,166	1,054,716,600
March.....			7,982,100	798,210,000
April.....			12,773,674	1,277,367,400
May.....			10,929,739	1,092,973,900
June.....	539,462	53,946,200	15,799,054	1,281,004,400
First 6 months.....	539,462	53,946,200	66,546,746	6,355,773,600
Fiscal year.....	539,462	53,946,200	140,189,004	13,719,999,400
July.....	8,944,875	894,487,500	22,420,635	1,494,709,000
August.....	11,409,748	1,140,974,800	18,528,449	1,235,229,900
September.....	14,734,373	1,473,437,300	22,540,726	1,502,715,100
October.....	13,942,418	1,394,241,800	17,037,101	1,135,806,700
November.....	13,268,951	1,326,895,100	22,710,437	1,514,029,100
December.....	11,341,893	1,134,189,300	17,677,832	1,178,522,100
Second 6 months.....	73,642,258	7,364,225,800	120,915,180	8,061,011,900
Calendar year.....	74,181,720	7,418,172,000	187,461,926	14,416,785,500

<sup>1</sup> On account of change in tax rate from 1 to 1½ cents per gallon, effective June 17, 1933, an approximate rate of 1.233½ cents, based on 16 days at 1 cent and 14 days at 1½ cents, was used in computing gallonage for this month.

It is to be noted that the 7,418,172,000 gallons of gasoline taxed covers gasoline sold for all purposes, and that a part of the gasoline was sold for uses other than for motor vehicles. In order to find what percentage of the gasoline sold was used by motor vehicles, reference is made to the data on State gasoline taxes collected by the Bureau of Public Roads. For the last 6 months of 1932 there was reported the following:

Gasoline sold.....gallons... 8,164,737,138  
Gasoline taxed.....do..... 7,500,378,866

On the basis of these figures it appears that 92 percent of gasoline sold was taxed by the States and used by motor vehicles during this period. Assuming that 92 percent of the Federal excise tax assessed on sales during 1932 was for gasoline used by motorists, the estimated Federal gasoline tax paid by motorists on 6,824,720,000 gallons used and taxed 1 cent per gallon is \$68,247,200.

The United States Bureau of Mines collects statistics on motor fuel, or gasoline (23); and it is noted that the domestic demand is recorded by that Bureau as 7,986,216,000 gallons.

There are thus three amounts for the gallons of gasoline sold in the second half of 1932, as follows:

Bureau of Public Roads.....gallons... 8,164,737,138  
Bureau of Mines.....do..... 7,986,216,000  
Bureau of Internal Revenue (excise tax).....do..... 7,418,172,000

Relative to the gallons sold to motorists, there is only the figure obtained from the data of the Bureau of Public Roads, 7,500,378,866 gallons, which is greater than the total on which the Federal excise tax was assessed. The amount obtained by taking 92 percent of the Federal assessment, 6,824,720,000, is obviously low, but may be accepted as a conservative figure for the gallonage used by motor vehicles and assessed for Federal taxation during the period of 1932 when the tax was in effect.

## LUBRICATING OIL SALES TAX

The method employed in the analysis above of the Federal gasoline tax may be applied to the tax on lubricating oils, upon which the rate is 4 cents per gallon. In table 68 is shown the tax assessment on lubricating oils, derived from the published collections shown in table 65 by advancing the taxes collected 1 month. This procedure adjusts the data to the time when the taxpayer actually paid the tax as already explained in the discussion of the gasoline tax. Table 68 shows 209,708,250 gallons taxed during the last 6 months of 1932, and for the last half year of 1933, 308,544,675 gallons. It can be seen that the amount of lubricating oil taxed during the last 6 months of 1933 was about 47 percent greater than the amount taxed during the same period in 1932.

TABLE 68.—Federal excise tax assessments on lubricating oil sales in 1932 and 1933

Month	1932		1933	
	Tax	Quantity	Tax	Quantity
	Dollars	Gallons	Dollars	Gallons
January.....			1,024,567	25,614,175
February.....			1,370,720	34,268,000
March.....			1,246,951	31,173,775
April.....			2,066,215	51,655,375
May.....			2,136,141	53,403,525
June.....	(1)		2,451,638	61,290,950
First 6 months.....			10,296,232	257,405,800
Fiscal year.....			18,684,562	467,114,050
July.....	1,883,172	22,079,300	2,478,818	61,970,450
August.....	1,399,304	34,982,600	2,127,323	53,183,075
September.....	1,764,025	44,100,625	2,091,132	52,278,300
October.....	1,648,863	41,221,575	1,692,215	42,305,375
November.....	1,372,055	34,301,375	2,282,993	57,074,825
December.....	1,320,911	33,022,775	1,669,306	41,732,650
Second 6 months.....	8,388,330	209,708,250	12,341,787	308,544,675
Calendar year.....	8,388,330	209,708,250	22,638,019	565,950,475

<sup>1</sup> Total of June tax added to July tax on sales.

The United States Bureau of Mines (23) gives statistics on lubricants, in which is shown the domestic consumption for 1932. For the second half of the year 1932, there are recorded 256,368,000 gallons.

## RATIO OF CONSUMPTION OF GASOLINE TO CONSUMPTION OF LUBRICATING OIL BY MOTOR VEHICLES

As there were no available data on the total gallonage of lubricating oil consumed by motor vehicles, an attempt was made to establish a reasonable ratio, applicable to motor vehicles as a whole, between the consumption of gasoline and the consumption of oil. Four sources of data on this subject were examined, including surveys made by the General Motors Truck Co. (10), the Iowa State College (25, 26), the American Petroleum Institute <sup>27</sup>, and statistics compiled by the Bureau of Public Roads covering the gasoline and

<sup>27</sup> AMERICAN PETROLEUM INSTITUTE, 1932 SURVEY. (Unpublished material.)



lubricating oil consumption of the official cars used by Bureau employees in all the districts in the United States.

In table 69 are shown the final results of the four surveys. It is noted that the data obtained by the Iowa State College and the Bureau of Public Roads show rather close comparisons for both passenger cars and trucks, and that the General Motors Truck Co.'s rate for trucks, 34.5, is relatively high. This figure, however, was used in arriving at the average of 33.6 for trucks.

TABLE 69.—*Ratios between consumption of gasoline and consumption of lubricating oil by motor vehicles, obtained from 4 different sources*

Item	General Motors Truck Co.	Iowa State College	American Petroleum Institute	Bureau of Public Roads
Period or date.....	1929	(1)	1932	1932
Number of motor vehicles:				
Passenger cars.....		1, 675	19, 100	203
Trucks.....	46, 017	1, 175	29, 600	406
Source of data.....	(2)	(2)	(4)	(5)
Miles per gallon:				
Passenger cars:				
Gasoline.....		15. 75		14. 0
Oil.....		408. 00		404. 0
Trucks:				
Gasoline.....	11. 22	11. 62		10. 4
Oil.....	397. 1	387. 5		350. 8
Ratio, gallons of gasoline per gallon of oil:				
Passenger cars.....		26. 0		28. 8
Trucks.....	34. 5	32. 8		33. 6
All motor vehicles in survey.....		26. 9	30. 2	29. 4

Average ratios, as given by three surveys \*:

Passenger cars.....	27. 4
Trucks.....	33. 6
All motor vehicles.....	28. 24

- 1 Passenger cars, 1930; trucks, 1932.  
 2 Business firms.  
 3 Private and official cars.  
 4 Owners of fleets.  
 5 Official cars of Bureau.  
 6 Weighted according to percentage distribution of light, medium, and heavy-duty trucks, as shown by this survey.  
 7 Based on proportion of passenger cars to trucks and busses in national totals for 1932: this ratio is 6.4:1.  
 8 Survey of American Petroleum Institute disregarded because of preponderance of trucks.

The average ratio for passenger cars is shown as 27.4 and is the mean of the ratios 26.0 and 28.8. For motor trucks, the average ratio of 33.6 is obtained by taking the mean of the three truck ratios shown, i.e., 34.5, 32.8, and 33.6. These ratios having been established for both passenger cars and trucks, the next step taken was to find a ratio for all motor vehicles in the United States. Using the recent 1932 motor vehicle survey data we find there were 20,836,362 passenger cars and 3,278,767 trucks and busses, or 6.4 passenger cars to 1 truck or bus. Hence, the average consumption ratio of gasoline to lubricating oil can be derived as follows:

$$\frac{\text{Gallons of gasoline}}{\text{Gallons of oil}} = \frac{27.4 \times 6.4 + 33.6 \times 1.0}{7.4} = 28.24$$

In the calculation of this ratio the ratio found by the American Petroleum Institute was disregarded because of the disproportionate number of trucks in the totals on which the latter ratio was based.

This ratio of 28.24, between the consumption of gasoline and that of oil, may be applied directly to the figure which was derived as the total gallonage of gasoline used by motor vehicles and assessed for Federal

taxation in the latter half of 1932, i.e., 6,824,720,000 gallons. The result is as follows:

$$\begin{aligned} \text{Estimated gallons of oil consumed} &= \frac{6,824,720,000}{28.24} \\ &= 241,668,600. \end{aligned}$$

It is thus indicated, on the basis of the gasoline gallonage taxed, that approximately 240 million gallons of lubricating oil were consumed by motor vehicles during the period of 1932 when the tax was in effect. The gallonage so derived can be compared to the total gallons of lubricating oil taxed, shown in table 68 as 209,708,250. This calculated gallonage of 241,668,600, taxed at 4 cents per gallon, gives \$9,666,744 which is obviously excessive when compared to the actually assessed tax of \$8,388,330. It has been pointed out that the gallonage assessed during the last 6 months of 1933 was 308,544,675, which is about 47 percent greater than the figure for the last half of 1932. It may also be observed that if the total gasoline used by motor vehicles and taxed by the States during the last half of 1932, 7,500,378,866 gallons, is divided by the ratio 28.24, a total of approximately 266 million gallons is obtained.

If the tax collections in this initial period of 6 months in 1932 had been normal and comparable with later collections, much higher tax assessments would have been recorded for the gasoline and lubricating-oil taxes. For present purposes the gasoline taxes have been estimated as \$68,247,200 on 6,824,720,000 gallons. In view of the fact that the figure for the lubricating-oils tax is too high when based on this gasoline gallonage and the derived consumption ratio, a rough estimate of 200,000,000 gallons has been taken as the amount of lubricating oil used by motor vehicles and assessed for Federal taxation in 1932. At the rate of 4 cents per gallon the total tax on sales of lubricating oil in 1932, assignable to motor vehicles, is \$8,000,000.

This low approximation presumes a high ratio of 34.1 between gasoline and oil consumption by motor vehicles on the basis of the 6,824,720,000 gallons of gasoline. This gallonage assumed as used by motor vehicles amounts to 95 percent of the total assessed gallons of lubricating oil. In any event, however, the allowance for non-motor-vehicle use of oil is no more than a rough approximation.

The remaining items in table 70 were derived by advancing collections by 1 month, because of the lag in collection following the date of assessment.

TABLE 70.—*Summary of Federal excise taxes relating to motor vehicles in 1932*

Federal excise tax on—	Collections in calendar year 1932 <sup>1</sup>	Assessments in calendar year 1932, without adjustment for non-motor-vehicle usage <sup>2</sup>	Assessments, with gasoline and oil figures adjusted for non-motor-vehicle usage <sup>3</sup>
Gasoline.....	\$62, 839, 827	\$74, 181, 720	\$68, 247, 200
Lubricating oil.....	7, 067, 419	8, 388, 330	8, 000, 000
Tires and inner tubes.....	7, 545, 071	8, 112, 487	8, 112, 487
Automobiles and motorcycles.....	4, 221, 263	4, 996, 000	4, 996, 000
Trucks.....	720, 155	833, 907	833, 907
Parts and accessories.....	1, 900, 111	2, 188, 404	2, 188, 404
Total.....	84, 293, 846	98, 700, 848	92, 377, 998

<sup>1</sup> See table 65.

<sup>2</sup> Collections as reported (table 65) advanced 1 month to allow for lag.

<sup>3</sup> Gasoline tax assessments reduced by 8 percent to allow for non-motor-vehicle usage. Similar adjustment made in case of assessments on lubricating oil sales.



## SUMMARY

The final results of this analysis of Federal manufacturers' excise taxes in 1932 are shown in the last column of table 70. The gasoline-tax assessments assignable to motor-vehicle use have been taken as \$68,247,200, representing 6,824,720,000 gallons used. This gallonage is 9 percent less than the gallons of gasoline which were consumed by motor vehicles and taxed by the States, i. e., 7,500,378,866 gallons. The lubricating-oil tax assignable to motor vehicles has been estimated as \$8,000,000; but the 200,000,000 gallons which this represents is about 25 percent less

than the amount estimated to have been used by motorists on the basis of the State-reported gasoline and the ratio between gasoline and oil consumption. The oil consumption computed on this basis is approximately 265,600,000 gallons.

The purpose in mentioning these two taxes and the evidence that both are less than the State assessments is to emphasize the fact that the approximations in both cases are conservative and may be accepted as reasonable figures for this early period in the administration and collection of the Federal excise taxes relating to motor vehicles.

## PUBLIC BRIDGE AND FERRY TOLLS

The motorist in traveling over the highways must pay tolls on many bridges and ferries, both publicly controlled and privately owned. Although no data on this subject were obtained in the survey, it was decided to obtain, by a study of available records and reports, an approximation of the payments by motorists in 1932 in the form of public bridge and ferry tolls. The material obtained in this manner is by no means complete, and is probably several million dollars short of the true total.

On April 1, 1933, the number of toll bridges in operation was given as 317 in a list published by the American Toll Bridge Association in volume 1, of the

1933 proceedings. From this list the publicly controlled bridges have been separated into two tables covering interstate bridges and intrastate bridges. Wherever possible tolls paid by pedestrians and drivers of animal-drawn vehicles have been eliminated from the totals.

Table 71 shows 17 interstate publicly owned toll bridges, from 13 of which there were collected tolls in 1932 amounting to \$14,154,667. Table 72 shows 86 intrastate publicly owned toll bridges, from 53 of which there were collected tolls in 1932 amounting to \$2,451,220.

TABLE 71.—Tolls paid by motorists on interstate bridges in 1932

States connected	Body of water crossed <sup>1</sup>	Location, name, etc.	Owned or controlled by—	Amount of tolls
Pennsylvania and New Jersey	Delaware	Philadelphia, Pa., and Camden, N.J.	Delaware River Joint Commission	\$3, 074, 436
New York and New Jersey	Hudson	Holland Tunnel, New York City and Jersey City.	Port of New York Authority	<sup>2</sup> 6, 197, 799
Do	do	George Washington Bridge, New York City.	do	<sup>2</sup> 2, 911, 782
Do	Arthur Kill	Goethals Bridge, Elizabeth, N.J., and Howland Hook, N.Y.	do	<sup>2</sup> 531, 025
Do	do	Outerbridge Crossing, Perth Amboy, N.J., and Tottenville, N.Y.	do	<sup>2</sup> 231, 330
Do	Kill van Kull	Bayonne, N.J., and Staten Island, N.Y.	do	
New York and Vermont	Lake Champlain	Crown Point, N.Y.	Lake Champlain Bridge Commission	60, 842
Illinois and Missouri	Mississippi	Municipal Bridge, St. Louis	City of St. Louis	875, 519
Illinois and Iowa	do	Burlington, Iowa	City of Burlington	
Kentucky and Ohio	Ohio	Maysville, Ky.	Kentucky State Highway Commission	<sup>2</sup> 242, 863
Do	do	Ashland, Ky.	do	
Kentucky and Indiana	do	Henderson, Ky.	Louisville Bridge Commission	
Do	do	Louisville, Ky.	Maryland State Roads Commission	15, 445
Maryland and Virginia	Potomac	Brunswick, Md., and Lovettsville, Va.	do	13, 626
Do	do	Point of Rocks, Va.	City of Hudson	
Minnesota and Wisconsin	St. Croix	Hudson, Wis.	Village of Osceola	
Do	do	Osceola, Wis.		
Total				<sup>2</sup> 14, 154, 667

<sup>1</sup> Rivers unless otherwise stated.

<sup>2</sup> Tolls for motor vehicles only.

<sup>3</sup> Total for 13 out of 17 bridges.

Tolls paid on the publicly owned bridges, both interstate and intrastate as shown in tables 71 and 72, amount to \$16,605,887, which is only a part of the total tolls on all such bridges.

In addition, figures were obtained for the receipts from tolls charged on municipal ferries operated by the city of New York. The total receipts from motor

vehicles (including extra passengers) using these ferries in 1932 were \$1,593,537. This figure, added to the amount given for toll bridges, produces a total of \$18,199,424. The total is obviously incomplete, and would probably exceed 20 million dollars if complete data were available.



TABLE 72.—Tolls paid by motorists on intrastate bridges in 1932

State	Bridges	Body of water crossed <sup>1</sup>	Owned or controlled by—	Amount of tolls
	Number			Dollars
Alabama.....	1	Black Warrior.....	Alabama State Bridge Corporation.	248,574
	2	Coosa.....		
	2	Tennessee.....		
	4	Tombigbee.....		
Arkansas.....	1	Arkansas.....	State Highway Commission.	350,627
	1	Ouachita.....		
	5	White.....		
	2	Red.....		
	1	do.....	Red River Bridge Commission.	
Florida.....	1	Banana.....	Brevard County	
	1	Barnes Sound.....	Dade and Monroe Counties.	
	2	Hillsboro.....	Volusia County	
	3	Indian.....	City of Cocoa	
			Brevard County	
			Martin County	
	3	St. Johns.....	Duval County	
			Putnam County	
			Lake County	
Georgia.....	1	Back.....	Glynn County	
	1	Satilla.....	Charlton County	
Illinois.....	4	Illinois.....	Cities of Henry, Lacon, Havana, and Beardstown.	
Kentucky.....	3	Cumberland.....	State Highway Commission.	244,384
	1	Green.....		
	2	Kentucky.....		
	2	Tennessee.....		
Louisiana.....	1	Ouachita.....	do.	12,140
	1	do.....	City of Monroe.	
	1	Red.....	City of Shreveport	
	1	do.....	Rapides Parish	
Maine.....	1	Kennebec.....	State Highway Commission.	219,069
	1	Penobscot.....		
Mississippi.....	1	Pascagoula.....	Jackson County	
	1	Escatawpa.....		
New York.....	1	Hudson River at Poughkeepsie.	New York State Bridge Authority.	387,215
North Carolina.....	1	Cape Fear.....	State Highway Commission.	164,510
	1	Chowan.....		
	1	Roanoke Sound.....	Dare County	
Pennsylvania.....	1	Monongahela.....	Fayette and Green Counties.	
	1	Susquehanna.....	York and Lancaster Counties.	340,917

<sup>1</sup> Rivers unless otherwise stated.

TABLE 72.—Tolls paid by motorists on intrastate bridges in 1932—Continued

State	Bridges	Body of water crossed	Owned or controlled by—	Amount of tolls
	Number			Dollars
South Carolina.....	1	Congaree.....	Richland and Calhoun Counties.	
	1	Little Pee Dee.....	Little Pee Dee Bridge Board.	
	1	Pee Dee.....	Society Hill Bridge Board.	
	1	do.....	Mars Bluff Bridge Board.	
	1	do.....	Godfrey's Ferry Bridge Board.	
			Kershaw County	
Tennessee.....	1	Wateree.....	State Highway Commission.	417,260
	9	Tennessee.....		
	2	Clinch.....		
	3	Cumberland.....		
	1	Hiwassee.....	Town of Isle La Motte.	
	1	Little Tennessee.....		
	1	Obion.....		
	1	Lake Champlain.....		
Vermont.....	1	Mattaponi.....	King William and King and Queen Counties.	
Virginia.....	1	do.....	State Highway Commission.	33,912
West Virginia.....	2	Kenawha.....	do.	27,612
	1	New.....	City of Durand.	
Wisconsin.....	1	Chippewa.....		
Total.....	86			2,451,220

<sup>2</sup> Total for 53 out of 86 intrastate bridges.

In the 1934 Proceedings of the American Toll Bridge Association (3) an extract from data prepared by the committee on the National Recovery Administration Code states that the gross revenue from 312 toll bridges in the United States during 1933 amounted to \$59,400,000. Assuming that the tolls paid on publicly owned or controlled bridges amounted to \$20,000,000, it appears that two thirds of the toll revenue collected came from tolls over private bridges.

## BASIC AND SUPPLEMENTARY TABLES

In tables 73 to 76 totals are given by States for registrations, registration fees, number of publicly owned or tax-exempt vehicles, and miscellaneous State fees and taxes. Table 77 is a reprint of the Bureau's annual table, State Gasoline Taxes, for 1932. Tables 78, 79, and 80 give State highway mileage existing, State highway receipts, and State highway disbursements in 1932, all annual tables published by the Bureau.

The remaining tables (81 to 228) consist of 3 groups of 49 tables each. These tables were described on pages 20 and 21, and only brief mention need be made here. The material basic to all tabulations of

State registrations and payments in 1932 and all discussions relating thereto, are contained in the final group, tables 180 to 228, in which the statistical reports submitted for all States and the District of Columbia are compiled. Tables 131 to 179 give for each State the data derived from the statistical reports, showing for each type of vehicle, class of service and capacity group, the number of vehicles registered, and the corresponding payments of fees and taxes. Tables 81 to 130 give, for convenient reference, the registrations and fees by types and classes, but not by capacity groups, and also the payments of county, municipal, and personal-property taxes.



TABLE 73.—Motor vehicles registered and tax-paid in the United States in 1932, tabulated for each State by type of vehicle and class of service<sup>1</sup>

State	Passenger cars			Busses			Trucks and tractor trucks				Trailers and semitrailers				All vehicles	Motor-cycles	All vehicles, including motor-cycles
	Private cars <sup>1</sup>	Taxicabs and other for-hire cars	All passenger cars	School <sup>2</sup>	Contract, including sight-seeing	Public carrier <sup>3</sup>	All busses	Privately owned and operated <sup>4</sup>	Contract carrier	Common carrier	All trucks and tractor trucks	Privately owned and operated <sup>4</sup>	Contract carrier	Common carrier			
Alabama	193,525	527	194,052	3	83	219	219	31,516	59	59	31,575	4,056	53	53	4,056	521	229,902
Arizona	79,835	141	79,976			186	186	14,151	536	536	14,687	1,856	63	63	1,856	309	96,791
Arkansas	113,157	250	113,407	790		187	187	21,832	1,157	1,157	22,989	2,532			2,532	153	139,740
California	1,738,385		1,738,385			1,580	2,370	232,133	2,044	2,044	234,177	61,853	900	900	62,753	8,338	2,037,685
Colorado	253,752	367	254,119			1,735	1,735	51,382	392	1,783	50,357	1,295	203	203	1,295	1,640	324,810
Connecticut	298,187	1,167	299,354			838	838	61,388			61,388	1,290			1,290	322,870	1,940
Delaware	43,311		43,311	202		162	364	8,666	852	248	37,955	674	69	69	7,522	233,015	453,248
Florida	246,281	1,318	247,599		55	412	467	36,855	852	248	37,955	7,375	13	13	7,375	293,543	850
Georgia	244,392	560	244,952	152	188	374	714	40,977	1,066	987	42,060	3,905	238	238	4,021	291,737	977
Idaho	81,913		81,913			96	96	12,869	155	155	14,030	3,905	22	22	4,065	106,094	306
Illinois	1,309,701		1,309,701	31		1,595	1,626	122,019			122,019	23,543			23,543	498,050	5,274
Indiana	674,230		674,230			877	877	67,079	7,333	470	72,408	2,608	25	25	2,874	656,779	2,529
Iowa	605,693		605,693	2,077		253	2,330	65,489	7,333	470	72,408	2,608	73	73	2,831	656,815	1,605
Kansas	432,724	81	432,805		16	185	201	71,778	550	570	71,778	1,681			1,681	808,815	1,605
Kentucky	258,179	1,118	259,297	391		391	391	31,621	2,453	458	31,621	6,447	( <sup>5</sup> )	( <sup>5</sup> )	( <sup>5</sup> )	245,309	804
Louisiana	195,083	1,517	196,600	424		424	424	41,757	96	96	41,853	4,136	46	46	4,136	245,370	660
Maine	133,837	1,271	135,108			113	113	36,203	375	1,040	36,203	4,136	18	18	4,136	175,560	964
Maryland	273,463	6,383	279,846			733	733	41,152	161	80	41,527	1,243	68	68	1,311	323,417	1,553
Massachusetts	694,357		694,357	643		1,650	4,001	87,777	15,182	1,021	102,959	75,799	426	426	77,531	802,434	1,473
Michigan	1,001,130	10,766	1,011,926		485	540	1,025	120,760	1,492	1,021	123,273	21,023	938	938	1,213,762	213,762	2,998
Minnesota	581,088		581,088	1,789		215	215	92,924	8,448	278	101,650	2,498	410	410	21,529	704,482	1,704
Mississippi	126,551		126,551			33	2,026	25,164			25,164	9,894			2,498	156,383	1,444
Missouri	617,995		617,995			200	200	98,151	74	1,040	98,265	9,894	96	96	10,008	727,463	1,545
Montana	88,611		88,611			71	71	20,144	297	80	20,521	60			60	109,263	198
Nebraska	322,335		322,335			220	220	52,294	161	135	52,294	13,478	5	5	13,478	388,327	834
Nevada	24,670	65	24,735			116	116	6,231			6,527	1,286			1,286	301	32,085
New Hampshire	87,531		87,531	115		191	306	17,378			17,378	3,038			3,038	106,501	905
New Jersey	716,491	4,485	720,976			5,202	5,202	128,604	194		128,604	7,339	21	21	8,265	857,830	5,257
New Mexico	61,546		61,546			139	139	14,826			15,020	1,733			1,733	77,491	226
New York	1,897,754	31,893	1,929,647			6,127	6,127	313,765	2,387	701	313,765	13,788			13,788	2,263,297	11,593
North Carolina	324,666	773	325,439			625	625	47,173	2,387	701	50,262	7,339	404	404	8,265	384,591	1,140
North Dakota	124,472	119	124,591			31	31	22,553	193	193	23,590	4,584	36	36	4,584	153,501	230
Ohio	1,420,470		1,420,470			1,360	1,360	164,436	298		167,492	45,206	( <sup>5</sup> )	( <sup>5</sup> )	45,598	634,920	5,680
Oklahoma	370,435		370,435			287	287	43,939	406	406	44,884	1,075			1,075	415,644	739
Oregon	223,407	173	223,580	57		477	705	26,381	4,790	406	34,477	7,555	110	110	7,555	672,973	1,422
Pennsylvania	1,440,072	2,855	1,442,927	2,703		3,423	6,157	216,334	286		216,334	36,078	521	521	37,555	1,672,973	9,805
Rhode Island	113,581		113,581			538	538	18,416			18,416	68			68	133,476	824
South Carolina	156,515	873	157,388			106	133	19,389	286	47	19,722	1,715	28	28	1,910	178,280	483
South Dakota	142,468		142,468			72	72	17,272	172	2,098	19,542	3,294			3,852	170,948	220
Tennessee	265,543	1,250	266,793			486	486	31,434	1,890		31,434	3,294			3,294	302,007	1,087
Texas	1,005,186		1,005,186			723	723	188,452	1,890	1,120	191,462	36,078	1	1	36,098	1,235,541	3,375
Utah	80,920		80,920			218	218	15,758	192	146	16,096	307			36,395	97,550	382
Vermont	69,013	7	69,020	2		142	146	8,283	26		8,309	479	17	17	479	77,954	479
Virginia	311,578	1,192	312,770	940		438	438	54,923	7,129	292	62,044	1,840	430	430	2,300	378,902	1,882
Washington	380,779		380,779	100		529	529	63,425	401		63,425	4,210	86	86	4,286	439,610	1,882
West Virginia	190,813	602	191,415	116		690	690	28,032	442		32,016	1,661			1,661	227,797	999
Wisconsin	587,454		587,454		5	447	447	107,605	7		108,047	1,310	183	183	1,483	697,446	2,204
Wyoming	46,150		46,150	83		87	87	9,682			9,682	15	3	3	15	56,227	116
District of Columbia	135,620	6,573	142,193		88	609	609	18,285			18,285	546			546	161,722	689
Total	20,759,140	77,222	20,836,362	9,813	3,314	36,325	49,452	3,141,490	70,956	16,869	3,229,315	406,431	5,008	3,837	415,276	24,530,405	89,197

<sup>1</sup> Publicly owned and tax-exempt vehicles were excluded from this tabulation in all cases where segregation was possible. Nominal payments by such vehicles are included in table 76.

<sup>2</sup> Includes taxicabs and other for-hire cars in those States not reporting these vehicles separately, with the exception of California, which included taxicabs with light trucks. Also includes hearses and ambulances in 7 States which reported these vehicles separately.

<sup>3</sup> Publicly owned school busses, tax-exempt or paying only nominal fees, not included.

<sup>4</sup> Includes all busses reported in those States which did not separate these vehicles by class of service.

<sup>5</sup> Includes for-hire carriers in those States not reporting such vehicles separately.

<sup>6</sup> Includes common carriers.

<sup>7</sup> Full trailers not permitted by law; semitrailers included with trucks.

<sup>8</sup> No registration of trailers in 1932.



## TAXATION OF MOTOR VEHICLES, 1932

TABLE 74.—Publicly owned and tax-exempt motor vehicles in the United States in 1932

State	U. S. Government-owned vehicles <sup>1</sup>						Publicly owned (State and local) and tax-exempt vehicles <sup>2</sup>					
	Passenger cars	Busses	Trucks and tractor trucks	Trailers and semi-trailers	Motor-cycles	All vehicles	Passenger cars	Busses	Trucks and tractor trucks	Trailers and semi-trailers	Motor-cycles	All vehicles
Alabama.....	99	6	298	26	24	453	856		1,444	29	78	2,407
Arizona.....	237	8	427	28	7	707	513	137	940	54	22	1,666
Arkansas.....	72	4	221		8	305	41	435				476
California.....	547	27	1,928	138	56	2,696	<sup>3</sup> 11,496	<sup>3</sup> 1,467	<sup>3</sup> 19,820	<sup>3</sup> 3,302	<sup>3</sup> 1,034	<sup>3</sup> 37,119
Colorado.....	117	3	401		6	530	<sup>4</sup> 26		<sup>4</sup> 191		<sup>4</sup> 1	<sup>4</sup> 218
Connecticut.....	50	7	676	6	2	741	1,118		1,622	67	257	3,064
Delaware.....	14	10	125		32	181	130	6	302	31	84	553
Florida.....	252	3	341	3	39	638	1,247	148	2,305	102	96	3,898
Georgia.....	166	31	501	51	33	782						
Idaho.....	91	1	171	18	1	282	435		751	50	15	1,251
Illinois.....	244	28	1,538	68	20	1,898	1,956	115	4,710	101		6,882
Indiana.....	70	16	503	15	4	608						
Iowa.....	59	14	351	6	40	470	1,389	580	2,221	<sup>4</sup> 24,685	64	28,939
Kansas.....	69	21	248	12	2	352	3,172	83	1,091		41	4,387
Kentucky.....	121	6	339	13	32	511	631	220	1,773		74	2,698
Louisiana.....	196	6	248	3	2	455	1,706	19	2,117	147	73	4,062
Maine.....	77	3	149	20	7	256	295	38	1,411	51	110	1,905
Maryland.....	194	33	791	62	20	1,100	868		865	84		1,817
Massachusetts.....	195	26	1,080	43	12	1,356	2,978					2,978
Michigan.....	213	24	629	35	1	902	2,557	1,099	6,410	627		10,693
Minnesota.....	158	9	477	19	15	678	1,287	318	2,830	394	111	4,940
Mississippi.....	100	3	159			262	665		1,322	82	9	2,078
Missouri.....	191	15	636	13	11	866	<sup>6</sup> 1,979				21	2,000
Montana.....	208	3	420	24	7	662	403	26	943	1	7	1,380
Nebraska.....	81	5	192	5	4	287	1,702	280	1,050	105		3,137
Nevada.....	50	3	63	4		120	167	23	333	23	8	554
New Hampshire.....	39	1	191		53	284	304	1	1,222	144	95	1,766
New Jersey.....	100	16	756	34	28	934	3,797		4,618		6	8,415
New Mexico.....	135	5	270	16	2	428	223	3	684	4		920
New York.....	500	45	2,503	70	88	3,206	6,008	806	14,850	695	1,162	23,521
North Carolina.....	98	17	448	38	9	610						9,460
North Dakota.....	92	10	79	1		182	188		237		12	437
Ohio.....	156	25	1,483	44	33	1,741	5,772	1,307	3,707	157	338	11,281
Oklahoma.....	231	50	461	44	12	798			2,053		48	2,101
Oregon.....	159	15	364	9	3	550	1,680	441	1,345	181	113	3,760
Pennsylvania.....	240	34	1,542	42	53	1,911	4,555	92	16,826	335	1,375	23,183
Rhode Island.....	41	1	147	3	6	198	420		537	27	115	1,099
South Carolina.....	75	5	210	5	22	317	274	684				958
South Dakota.....	134	13	195	1		343	865	103				968
Tennessee.....	116	5	294		16	431	2,832	1,057	<sup>7</sup> 1,699		75	5,663
Texas.....	481	46	1,202	99	61	1,889	2,038	1,228	7,023	777	314	11,380
Utah.....	112	5	311	10	17	455	276	88	669	49	38	1,120
Vermont.....	76	3	59	3	14	155	73		401			474
Virginia.....	175	36	1,155	68	45	1,479	1,019	580	3,378	85	151	5,213
Washington.....	347	19	854	34	19	1,273	1,682	1,293	2,816	224	177	6,192
West Virginia.....	47	1	114			162	1,011		1,686	124	168	2,989
Wisconsin.....	81	10	423			514	1,114	22	4,624	52	320	6,132
Wyoming.....	74	8	250	11	10	353	223	25	184			432
District of Columbia.....	604	34	1,216	82	101	2,037	933	10	1,757	76	125	2,901
At large.....	90		243		36	369						
Total.....	8,074	719	27,682	1,229	1,013	38,717	72,904	12,734	124,767	32,865	6,737	259,467

<sup>1</sup> These figures are for 1931, the latest available year.<sup>2</sup> These are the numbers of publicly owned and tax-exempt vehicles reported by the States, and are incomplete. Nominal fees paid by such vehicles are listed in table 76.<sup>3</sup> Includes vehicles owned by public-service corporations, which are not required to pay registration fees, and also an unknown number of U. S. Government-owned vehicles.<sup>4</sup> Figures represent county and local equipment only as State-owned vehicles are not registered or licensed.<sup>5</sup> Includes 24,645 trailers of less than 1,000 pounds, which are tax-exempt.<sup>6</sup> Includes trucks.<sup>7</sup> Includes trucks, tractors, and other forms of commercial equipment.



TABLE 75.—State registration fees<sup>1</sup> imposed on motor vehicles of different types and classes of service in 1932

State	Passenger cars				Busses			Trucks and tractor trucks				Trailers and semitrailers				All vehicles	Motor-cycles	All vehicles, including motor-cycles
	Private cars	Taxicabs and other for-hire cars	All passenger cars	School	Contract, including sight-seeing	Public carrier	All busses	Privately owned and operated	Contract carrier	Common carrier	All trucks and tractor trucks	Privately owned and operated	Contract carrier	Common carrier	All trailers and semi-trailers			
Alabama.....	\$2,404,936	\$19,160	\$2,424,096	---	\$3,921	\$22,749	\$22,749	\$612,570	---	\$1,940	\$614,510	\$36,068	---	---	\$36,068	\$3,097,423	\$2,068	\$3,099,491
Arizona.....	2,273,609	7,847	2,281,456	---	---	15,118	19,099	261,916	---	21,649	263,565	22,087	---	---	24,345	589,665	1,082	590,747
Arkansas.....	2,096,623	7,910	2,104,533	---	---	15,439	15,439	533,459	---	---	598,838	31,050	---	---	49,755	1,771,563	1,730	2,773,293
California.....	5,249,998	---	5,249,998	26,884	---	3,690	27,374	2,532,641	\$65,377	4,308	2,556,949	340,640	\$18,705	---	341,103	8,175,624	26,033	8,201,657
Colorado.....	1,252,443	1,883	1,254,346	---	---	58,242	58,242	342,956	7,145	34,833	384,931	5,000	---	---	12,990	1,711,722	1,610	1,713,332
Connecticut.....	4,515,788	53,628	4,569,416	---	---	147,957	147,957	1,484,631	---	---	1,484,631	37,774	---	---	37,774	6,239,778	8,538	6,248,316
Delaware.....	2,078,199	---	2,078,199	6,328	---	11,342	11,342	222,950	70,883	29,355	252,305	3,168	---	---	7,278	8,716,745	1,085	8,717,830
Florida.....	4,003,153	58,812	4,061,965	---	---	105,226	116,568	1,000,291	---	---	1,100,529	33,717	---	---	47,262	5,332,739	6,415	5,339,154
Georgia.....	2,995,342	9,310	3,004,652	4,709	---	10,896	22,158	700,509	2,399	27,595	728,104	33,999	---	---	30,456	3,798,762	4,853	3,803,615
Idaho.....	1,192,461	---	1,192,461	---	---	24,166	24,166	307,399	43,191	18,867	326,266	10,698	---	---	116,908	1,590,992	1,530	1,592,522
Illinois.....	12,212,104	---	12,212,104	128	---	130,263	130,263	3,840,364	---	---	3,840,364	116,496	---	---	128,288	16,239,445	16,440	16,255,885
Indiana.....	4,164,349	---	4,164,349	---	---	68,648	68,648	1,455,292	387,435	37,265	1,832,727	228,288	---	---	9,695	5,816,577	4,640	5,821,217
Iowa.....	9,130,146	---	9,130,146	31,155	---	25,489	56,644	1,374,318	---	---	1,374,318	24,642	---	---	9,695	11,021,095	5,710	11,026,805
Kansas.....	4,354,320	2,386	4,356,706	---	---	4,502	6,395	831,315	106,201	15,134	946,449	10,294	---	---	3,035	5,328,945	3,323	5,332,268
Kentucky.....	2,933,843	19,184	2,953,027	---	---	52,508	52,508	1,005,498	116,223	28,239	1,123,737	10,294	---	---	865	4,175,495	3,323	4,178,818
Louisiana.....	2,938,680	29,639	2,968,319	---	---	42,988	42,988	891,558	---	---	891,558	133,460	---	---	136,998	4,030,233	4,111	4,034,344
Maine.....	1,686,694	42,869	1,729,563	---	---	10,920	10,920	661,711	---	---	661,711	9,896	---	---	35,741	2,416,740	5,150	2,421,890
Maryland.....	2,078,199	46,975	2,125,174	---	---	67,350	89,356	391,351	253,103	---	644,454	35,741	---	---	35,741	3,847,098	1,974	3,849,072
Massachusetts.....	2,480,699	---	2,480,699	1,285	---	20,751	67,350	963,414	---	---	963,414	35,741	---	---	35,741	2,552,266	7,587	2,559,853
Michigan.....	14,105,480	---	14,105,480	---	---	73,628	139,287	3,538,816	108,777	70,378	3,609,194	36,764	---	---	47,046	18,652,657	11,340	18,663,997
Minnesota.....	7,922,212	---	7,922,212	---	---	111,281	111,281	1,690,532	207,141	43,027	1,897,559	53,588	---	---	68,318	10,012,511	5,844	10,018,355
Mississippi.....	1,587,443	---	1,587,443	20,580	---	4,225	39,636	442,105	---	---	442,105	40,465	---	---	46,129	2,116,796	7,298	2,124,094
Missouri.....	8,036,791	---	8,036,791	---	---	2,632	2,632	1,099,261	1,130	14,100	1,113,361	30,465	---	---	32,674	9,095,588	7,298	9,102,886
Montana.....	985,855	---	985,855	---	---	788	788	227,073	---	---	227,073	276	---	---	276	2,216,598	2,569	2,219,164
Nebraska.....	2,756,438	785	2,757,223	---	---	19,390	19,390	491,459	5,605	4,999	496,458	12,658	---	---	12,658	3,279,945	2,569	3,282,514
Nevada.....	220,474	---	220,474	---	---	4,420	4,420	87,318	---	---	87,318	97,922	---	---	97,922	1,723,071	4,786	1,727,857
New Hampshire.....	6,452	71,345	77,797	4,915	---	16,625	21,540	539,500	5,605	4,999	544,499	12,658	---	---	12,658	1,723,071	4,786	1,727,857
New Jersey.....	7,203,474	---	7,203,474	---	---	13,868	13,868	244,424	---	---	244,424	6,191	---	---	6,191	11,566,738	10,514	11,577,252
New Mexico.....	540,885	---	540,885	---	---	308,621	308,621	9,953,274	---	---	9,953,274	201,113	---	---	201,113	36,707,103	46,703	36,753,806
New York.....	25,734,935	619,160	26,354,095	---	---	43,672	43,672	955,131	151,928	29,466	984,597	130,533	---	---	202,249	6,263,307	4,409	6,267,716
North Carolina.....	4,838,630	42,231	4,880,861	---	---	2,167	2,167	344,237	41,605	10,690	354,927	15	---	---	41,605	1,787,000	1,428	1,788,428
North Dakota.....	1,385,315	1,874	1,387,189	---	---	288,435	288,435	5,329,706	275,900	---	5,605,606	383,986	---	---	416,852	18,074,659	23,413	18,098,072
Ohio.....	11,763,706	---	11,763,706	---	---	605	605	963,341	---	---	963,341	13,353	---	---	13,353	4,665,482	6,015	4,671,497
Oklahoma.....	3,685,703	4,742	3,690,445	---	---	6,715	6,715	813,626	234,875	8,148	821,774	13,353	---	---	31,714	5,977,429	5,006	5,982,435
Oregon.....	4,789,094	72,482	4,861,576	3,582	---	59,145	69,442	1,082,437	---	---	1,082,437	127,676	---	---	127,676	22,616,801	26,748	22,643,549
Pennsylvania.....	14,821,328	29,101	14,850,429	83,294	---	496,402	496,402	7,001,320	10,158	---	7,011,478	1,721	---	---	1,721	1,768,902	3,038	1,771,940
Rhode Island.....	1,280,011	---	1,280,011	---	---	616	616	437,173	---	---	437,173	1,721	---	---	1,721	2,276,400	1,964	2,278,364
South Carolina.....	1,810,814	---	1,810,814	---	---	1,007	1,007	405,766	---	---	405,766	1,721	---	---	1,721	3,972,434	742	3,973,176
South Dakota.....	1,932,170	---	1,932,170	---	---	28,185	28,185	828,023	---	---	828,023	47,730	---	---	47,730	12,785,354	4,831	12,790,185
Tennessee.....	3,047,984	20,511	3,068,495	---	---	85,841	85,841	3,791,451	62,797	40,788	3,832,239	313,005	---	---	29	1,922,835	3,016	1,925,851
Texas.....	5,588,969	---	5,588,969	---	---	2,443	2,443	192,503	5,055	---	197,558	2,792	---	---	2,792	5,934,847	7,748	5,942,595
Utah.....	1,480,791	176	1,480,967	---	---	173	173	419,756	---	---	419,756	2,792	---	---	2,792	2,055,472	4,738	2,060,210
Vermont.....	4,839,233	37,695	4,876,928	4,700	---	2,800	2,800	889,244	126,000	12,441	1,017,685	15,812	---	---	15,812	3,640,217	4,546	3,644,763
Virginia.....	1,115,380	12,224	1,127,604	3,763	---	37,245	37,245	599,205	257,942	---	857,147	6,566	---	---	53,275	9,818,915	11,940	9,830,855
West Virginia.....	2,732,623	35,251	2,767,874	8,600	---	219,961	219,961	2,176,020	187	5,992	2,181,012	77,359	---	---	90,342	667,472	689	668,161
Wisconsin.....	7,306,776	---	7,306,776	---	---	2,432	2,432	189,850	---	---	189,850	546	---	---	546	168,466	326,889	293,189,177
Wyoming.....	476,215	---	476,215	---	---	88	88	25,000	---	---	25,000	546	---	---	546	168,466	326,889	293,189,177
District of Columbia.....	135,650	6,573	142,223	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Total.....	213,357,330	1,368,148	214,725,478	211,633	157,395	3,047,669	3,416,697	68,113,536	2,540,207	551,025	71,204,768	3,134,711	228,877	151,757	3,515,345	292,862,288	326,889	293,189,177

<sup>1</sup> Payments tabulated correspond to numbers of vehicles listed in table 73, except where noted.<sup>2</sup> Public-carrier busses and common carriers of property in California were not required to pay registration fees, a receipts tax being imposed in lieu thereof. The figures given are estimated payments by 30 public-carrier busses, 278 common-carrier trucks, and 15 common-carrier trailers and semitrailers, which were adjudged common or public carriers for a part of their operations.<sup>3</sup> Public-carrier busses and common carriers of property in these States were not required to pay registration fees, but paid passenger-mile and ton-mile taxes, respectively, in lieu thereof.<sup>4</sup> Payments not segregated from those of private carriers.



TABLE 76.—Miscellaneous State fees imposed on motor-vehicle owners in 1932

State	Operators' licenses				Certificates of title			Miscellaneous fees						Grand total
	Private	Chauffeur	Duplicates	Total	Issues and transfers	Duplicates	Total	Transfers or reregistrations	Duplicate registrations	Duplicate car plates	Temporary entry permits	Fees for official cars	Other fees	
Alabama		\$12,790		\$12,790										\$12,790
Arizona	\$4,158	9,356		13,514	\$43,278	\$1,215	\$44,493	\$13,464		\$581			\$6,004	78,056
Arkansas		17,376		17,376				2,239						19,615
California		131,860	\$32,881	164,741				801,823	\$49,512	13,541	\$4,930		110,183	1,144,730
Colorado	168,859	15,188		184,047	94,611		94,611	20,642		1,768	7,408		1,338	309,814
Connecticut	1,221,678	18,725	6,931	1,247,334				61,042	2,384		35,738		64,844	1,411,342
Delaware	103,509			103,509	19,606		19,606							123,115
Florida		2,921		2,921	99,907	4,870	104,777	8,816	52	3,482		\$41,008		161,056
Georgia		7,544		7,544				4,901	366				1,555	14,366
Idaho		754		754		2,663	2,663			316	7,091			10,824
Illinois		230,073		230,073				181,339		60,808		13,764	72,987	558,971
Indiana	16,753	12,988		29,741	132,244		132,244	150,962		28,705				341,652
Iowa	112,350	45,054	3,700	161,104	111,580		111,580	38,521	4,023	1,623				316,851
Kansas	10,090	11,642	1,250	22,982				50,402	9,204	1,644			220	84,452
Kentucky		26,905		26,905				69,662			241		1,614	98,422
Louisiana		59,250	146	59,396							409			59,805
Maine	380,996	84,687	1,008	466,691						462	120			467,273
Maryland	97,634	141,267		238,901	117,869		117,869	64,167	8,013					428,950
Massachusetts	2,174,712			2,174,712					37,004	7,146			5,527	2,224,389
Michigan	394,716	116,894	7,373	518,983	379,014	14,926	393,940	168,486		30,680	1,030			1,113,119
Minnesota		49,383	262	49,645					445	5,218	981	1,729		58,018
Mississippi										5,908	8,669	2,078		16,655
Missouri	19,191	107,178		126,369	267,029		267,029							393,398
Montana		670		670	24,996	357	25,353		1,551	46	416		13,773	41,809
Nebraska	4,967			4,967				28,152	10,898	1,667				45,684
Nevada					2,669	103	2,772		49			277		3,098
New Hampshire	180,283	102,463		282,746						13,399	604		2,263	299,012
New Jersey	3,251,282			3,251,282				298,436	20,525	6,878			35,840	3,612,961
New Mexico														
New York	1,322,046	1,646,352		2,968,398				816,671			143,971		293,093	4,222,133
North Carolina					69,487		69,487					9,460		78,947
North Dakota					27,704	1,134	28,838					463		29,521
Ohio		66,375		66,375				125,795	4,106	9,849				206,125
Oklahoma					148,274	4,974	153,248					2,101		155,349
Oregon	16,850	12,734	2,900	32,484	97,521	1,910	99,431		780	1,614	304		112	134,725
Pennsylvania	4,400,208		12,648	4,412,856	1,535,858	8,901	1,544,759	176,718	11,691	12,476			4,325	6,162,825
Rhode Island	341,417	1,512	2,710	345,639				46,176	1,492			2,078		396,630
South Carolina	103,477	1,020		104,497	8,832		8,832					684		114,013
South Dakota					16,004	2,534	18,538					242		18,780
Tennessee					586,851		586,851	35,028				1,581		623,460
Texas		230,352	2,395	232,747				106,440	1,033	17,918	400		24,950	383,488
Utah		4,081		4,081	16,044		16,044							20,125
Vermont	233,959			233,959				26,596			260	3,995		264,810
Virginia		57,903	50	57,953	161,051	16,207	177,258	57,391	5,691		13			298,306
Washington	61,744		800	62,544				960				6,192		69,696
West Virginia	34,718	68,627		103,345	89,474		89,474	25,065	1,233	6,951			900	226,968
Wisconsin	8,523		6,442	14,965	128,323		128,323					6,132		149,420
Wyoming					12,829		12,829							12,829
Dist. of Columbia	221,133	16,974	3,155	241,262	87,227	2,163	89,390	12,994	1,175	572				345,393
Total	14,885,253	3,310,898	84,651	18,280,802	4,278,282	61,957	4,340,239	3,392,888	171,227	233,472	212,585	91,784	640,773	27,363,770



TABLE 77.—State gasoline taxes in 1932; compiled for calendar year from reports and records of State authorities

State	Gross tax assessed prior to deduction of refund	Exemption refund (deducted from gross tax)	Net tax earning on motor-vehicle fuel <sup>1</sup>	Other receipts, under tax (licenses, etc.)	Grand total earning (tax and other receipts)	Disposition of grand total earning, according to law					Tax rate, 1932		Gasoline, or other fuel for motor vehicles, taxed	Change <sup>2</sup>	
						Collection and administration cost <sup>3</sup>	Construction and maintenance on rural roads		State and county road-payments <sup>4</sup>	On city streets	Other than highway purposes	Per gallon			
							State highways <sup>3</sup>	Local roads				Jan. 1			Dec. 31
Alabama.....	\$7,000,502	---	\$7,000,502	\$886	\$7,001,088	\$17,801	\$2,455,037	\$3,039,028	\$1,479,222	---	---	Cents 5	Cents 6	Gallons 136,421,624	Percent -16.1
Arizona.....	3,479,597	\$579,376	2,900,221	699	2,900,920	( <sup>6</sup> )	1,892,298	1,008,622	---	---	---	5	5	58,004,441	-10.4
Arkansas.....	5,709,727	544,751	5,164,976	---	5,164,976	166,663	600,438	1,048,828	7,348,997	---	---	6	6	86,082,940	-22.2
California.....	40,124,804	3,995,950	36,128,854	---	36,128,854	18,381	24,051,724	12,026,782	---	10 \$162,249	9 \$31,967	3	3	1,204,295,149	-9.4
Colorado.....	6,134,473	665,253	5,469,220	---	5,469,220	60,923	3,785,808	1,460,240	---	---	---	4	4	136,730,489	-12.6
Connecticut.....	4,687,912	3,324	4,684,588	47,924	4,732,512	( <sup>11</sup> )	4,732,512	---	---	---	---	2	2	234,229,379	-0.9
Delaware.....	1,145,986	55,836	1,090,150	---	1,090,150	22,930	685,471	---	13 404,679	---	15 2,072,683	3	3	36,338,331	1.7
Florida.....	14,508,777	---	14,508,777	22,930	14,531,707	22,930	6,218,047	1,989,102	14 6,218,047	---	10 1,989,101	7	7	207,268,239	-11.8
Georgia.....	11,938,809	262,223	11,938,809	---	11,938,809	4,200	7,956,406	---	17 328,751	---	---	6	6	198,980,154	-10.3
Idaho.....	2,539,950	262,223	2,277,727	9,568	2,287,295	10,892	1,938,510	9,523,984	---	---	---	5	5	45,554,550	-12.3
Illinois.....	29,988,421	1,284,370	28,704,051	---	28,704,051	182,098	19,047,969	---	---	10 1,041,375	---	4	4	958,488,356	-7.2
Indiana.....	17,938,367	1,198,806	16,739,561	43	16,739,604	77,557	12,496,546	3,713,837	---	---	---	3	3	418,489,040	-17.9
Iowa.....	10,693,343	1,723,206	8,970,137	---	8,970,137	157,520	5,620,495	3,498,780	14 1,600,000	---	---	3	3	299,004,568	-8.1
Kansas.....	10,204,996	2,783,601	7,420,495	---	7,420,495	( <sup>19</sup> )	8,165,247	1,800,000	---	---	---	5	5	164,057,785	-6.9
Kentucky.....	8,202,889	---	8,202,889	3,216	8,206,105	40,858	3,201,453	---	3,377,125	---	20 1,660,144	5	5	166,014,436	-11.7
Louisiana.....	8,300,840	190,698	8,110,142	---	8,110,142	62,000	2,116,239	---	---	---	---	4	4	105,167,540	-4.0
Maine.....	4,397,400	401,929	3,995,471	21 47,674	4,043,145	21,898	5,930,106	---	---	1,482,526	---	4	4	187,505,794	0.9
Maryland.....	7,902,161	401,929	7,500,232	---	7,500,232	12,600	15,429,374	4,335,287	3,000,000	---	---	3	3	550,642,607	-1.4
Massachusetts.....	16,805,808	286,530	16,519,278	---	16,519,278	25 216,268	12,879,773	3,333,519	---	---	---	3	3	681,044,263	-6.4
Michigan.....	21,730,941	1,299,613	20,431,328	29,283	20,460,611	( <sup>27</sup> )	2,822,009	2,429,935	339,053	---	30 215,103	3	3	333,351,913	-9.7
Minnesota.....	11,352,359	1,351,802	10,000,557	---	10,000,557	37,850	8,891,843	---	---	---	---	6	6	96,732,445	-16.4
Mississippi.....	6,071,694	4,221,493	1,850,201	24 193,589	8,949,693	31,601	2,513,150	---	56,134	---	21 89,271	2	2	447,484,670	-2.8
Missouri.....	9,183,199	233,506	8,949,693	---	8,949,693	15,000	5,845,849	1,948,616	---	---	---	5	5	53,803,120	-10.9
Montana.....	3,421,504	731,348	2,690,156	---	2,690,156	( <sup>39</sup> )	7,271,117	---	---	---	---	4	4	195,236,623	-14.1
Nebraska.....	7,893,113	83,648	7,809,465	---	7,809,465	---	---	---	---	---	---	4	4	18,177,920	-6.5
Nevada.....	7,893,113	140,974	7,752,139	---	7,752,139	---	---	---	---	---	---	4	4	65,971,040	-0.7
New Hampshire.....	2,710,386	71,545	2,638,841	---	2,638,841	29,360	7,295,311	---	1,260,000	5,000,000	25 3,090,000	3	3	553,914,175	-3.0
New Jersey.....	20,963,688	4,346,263	16,617,425	34 57,246	16,674,671	32,610	1,007,724	5,947,745	---	---	33 27,167,428	5	5	43,845,055	-17.7
New Mexico.....	2,362,284	170,011	2,192,273	18,249	2,210,522	38 50,000	9,415,420	4,742,600	---	---	---	2	2	1,485,127,929	-2.8
New York.....	43,690,844	1,217,157	42,473,687	106,906	42,580,593	8,756	2,188,465	4,742,600	39 6,738,538	---	---	6	6	231,727,434	-7.2
North Carolina.....	14,124,630	220,984	13,903,646	3,731	13,907,377	25,000	1,208,101	8,603,817	---	6,452,862	---	3	3	61,190,398	-9.6
North Dakota.....	2,842,042	1,006,330	1,835,712	1,439	1,837,151	140,215	19,072,285	---	---	---	---	4	4	856,729,484	-12.9
Ohio.....	36,193,658	1,854,479	34,339,179	---	34,339,179	17,045	3,618,680	2,394,913	43 1,955,450	---	41 21,181	4	4	241,527,434	-4.3
Oklahoma.....	9,601,097	723,877	8,875,220	21,345	8,896,565	17,045	21,852,399	5,036,398	---	---	---	4	4	140,066,134	-9.7
Oregon.....	6,315,052	---	5,991,175	511,000	6,502,175	---	---	---	---	---	---	3	3	1,009,663,827	-6.7
Pennsylvania.....	30,289,915	166,715	30,123,200	3,686	30,126,886	( <sup>45</sup> )	1,830,469	716,385	2,863,718	---	---	2	2	92,701,236	-2.0
Rhode Island.....	2,020,740	36,633	1,984,107	---	1,984,107	49 41,950	2,921,398	3,438,305	---	---	---	6	6	103,748,781	-14.1
South Carolina.....	6,201,500	1,211,296	5,000,204	---	5,000,204	81,292	3,285,390	---	14 2,203,177	---	13 1,729,153	4	4	74,083,694	-12.7
South Dakota.....	4,174,644	---	4,174,644	---	4,174,644	( <sup>12</sup> )	18,094,642	---	---	---	31 6,765,939	7	7	174,076,575	-15.8
Tennessee.....	12,185,360	3,007,831	9,177,529	757	9,178,286	5,317	1,589,648	---	285,000	---	---	4	4	64,297,788	-10.0
Texas.....	30,071,589	2,406	29,868,183	---	29,868,183	( <sup>45</sup> )	7,566,720	3,242,880	---	---	---	4	4	46,866,212	-4.7
Utah.....	2,174,318	674,814	1,500,504	---	1,500,504	( <sup>44</sup> )	8,837,208	2,209,302	---	---	---	5	5	216,191,996	-5.6
Vermont.....	1,874,648	---	1,874,648	---	1,874,648	( <sup>38</sup> )	7,846,463	---	---	---	---	4	4	220,930,195	-9.7
Virginia.....	11,484,414	---	11,484,414	---	11,484,414	15,626	7,846,463	---	---	---	---	5	5	123,544,775	-8.3
Washington.....	12,329,201	1,282,691	11,046,510	7,609	11,054,119	( <sup>45</sup> )	951,639	---	---	---	---	4	4	373,710,495	-13.4
West Virginia.....	5,184,836	243,045	4,941,791	---	4,941,791	---	---	---	---	---	---	4	4	35,453,612	-10.6
Wisconsin.....	16,346,591	1,398,171	14,948,420	---	14,948,420	---	---	---	---	---	---	2	2	101,774,858	17.9
Wyoming.....	1,418,145	---	1,418,145	---	1,418,145	---	---	---	---	---	---	2	2	---	---
District of Columbia.....	2,053,901	18,404	2,035,497	4,181	2,039,678	---	---	---	---	---	---	Weighted average rate, 3.60 cents		---	---
Total.....	513,047,239	---	513,047,239	1,091,661	514,138,900	2,832,820	301,788,231	94,073,954	50,726,362	16,776,050	47,941,483	Weighted average rate, 3.60 cents		14,250,173,296	-7.5

See footnotes on following page.



<sup>1</sup> Net gasoline tax earned after deduction of refunds allowed by law.

<sup>2</sup> Many States pay collection cost from other State funds, and such are noted. Administration cost includes balances allocated to reserve funds for administrative purposes, and amounts are noted.

<sup>3</sup> Since this table covers the calendar year earnings, but not the actual collections during the year, this column is not comparable with the corresponding column in table 79, which covers different periods fixed by State agencies; also certain funds are allocated to bond payments shown in a subsequent column.

<sup>4</sup> For State highway bonds, except as noted.

<sup>5</sup> Shows percent increase or decrease (—) compared to net gallons reported in previous year.

<sup>6</sup> Paid from State highway budget, \$16,861.

<sup>7</sup> Includes \$1,024,069 payments on county road bonds.

<sup>8</sup> Consists of \$17,393 for controller's refund division and \$938 to employees' retirement fund; excludes \$61,857 held in reserve in 1931 for collection expenses in 1932.

<sup>9</sup> For expenses of transportation tax division of board of equalization.

<sup>10</sup> Expended on streets connecting State highways.

<sup>11</sup> From motor-vehicle department receipts, \$30,000.

<sup>12</sup> Paid from State general fund.

<sup>13</sup> Includes \$179,653 payment on county road bonds.

<sup>14</sup> Payments on county road bonds.

<sup>15</sup> For State general fund.

<sup>16</sup> To an equalization fund for public schools.

<sup>17</sup> Payments on State highway treasury notes.

<sup>18</sup> Aviation fund collected from aviation gasoline tax.

<sup>19</sup> Paid from State general fund, \$15,000.

<sup>20</sup> Consists of \$830,072 for State board of education, and \$830,072 for boards of commissioners of ports of New Orleans and Lake Charles Harbor.

<sup>21</sup> Includes receipts from 1-cent tax on gasoline not used in motor vehicles.

<sup>22</sup> To conservation department for oyster propagation.

<sup>23</sup> Estimated.

<sup>24</sup> For Metropolitan District Commission.

<sup>25</sup> Includes \$107,430 special legal costs.

<sup>26</sup> Includes \$3,615 from dealer's licenses allocated to State general fund, and \$25,663 from aviation gasoline tax allocated to aeronautic fund.

<sup>27</sup> Paid by State appropriation, \$11,032.

<sup>28</sup> Includes \$117,817 receipts from special gasoline tax, levied in 3 counties for sea wall.

<sup>29</sup> Includes \$15,000 allocated to gasoline inspection fund.

<sup>30</sup> For sea wall protecting road.

<sup>31</sup> Referendum expenses and experimental equipment.

<sup>32</sup> Paid by State tax commission, which collects the gasoline taxes.

<sup>33</sup> Paid by motor-vehicle department.

<sup>34</sup> Includes taxes on 411,404 gallons used by motor boats and taxed 2 cents (rebate of 1 cent on 3-cent tax).

<sup>35</sup> Includes \$90,000 for Department of Commerce and Navigation, and \$31,000,000 for unemployment relief.

<sup>36</sup> Paid to refund reserve: collection cost of \$90,780 paid from State general fund.

<sup>37</sup> Portion of appropriation from general funds estimated to have been derived from gasoline taxes.

<sup>38</sup> Includes \$11,430,432 for State emergency fund for unemployment relief, \$1,456,936 for New York City

general fund, and \$14,250,039 for State general fund.

<sup>39</sup> Includes \$373,424 for county road bonds.

<sup>40</sup> For State revenue department.

<sup>41</sup> Gasoline-tax-law penalties, allocated to State general fund.

<sup>42</sup> Changed from 5-cent tax of previous year.

<sup>43</sup> Pro rata of gasoline taxes for bond service, balance being from motor-vehicle receipts.

<sup>44</sup> Includes approximately 2,294,022 gallons of "distillate" at 3½-cent tax.

<sup>45</sup> Includes portion of State-highway-patrol expenses, and undistributable items.

<sup>46</sup> Paid from motor-vehicle fees, \$15,760.

<sup>47</sup> Paid from State tax commission appropriation.

<sup>48</sup> Includes \$3,532,646 for county road bonds.

<sup>49</sup> Includes \$8,841 for expenses of State auditor.

<sup>50</sup> Includes \$1,729,153 for county road bonds.

<sup>51</sup> For free school fund.

<sup>52</sup> Payments reported from motor-vehicle receipts, instead of prorating a share from gasoline taxes

<sup>53</sup> Paid \$2,500 from motor-vehicle department appropriation.

<sup>54</sup> Paid from State appropriation, \$13,400.

<sup>55</sup> Includes \$12,300 held in bad checks.

<sup>56</sup> Allotted to county general fund in lieu of personal-property tax on motor vehicles.



TABLE 78.—State highway mileage existing in 1932; compiled from reports of State authorities

## BASIC AND SUPPLEMENTARY TABLES

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State	Date	Grand total mileage State highway system <sup>1</sup>	Earth roads, nonsurfaced			Surfaced roads by type										Revision of system year, mileage added (+) or subtracted (-)	
			Total nonsurfaced mileage	Unimproved and partly graded	Improved to established grade, and drained	Total surfaced mileage	Subtotal		Sand-clay and topsoil	Gravel, etc. (treated and untreated)	Water-bound macadam (treated and untreated)	Bituminous macadam by penetration	Bituminous concrete (includes sheet asphalt)	Portland cement concrete	Block pavement		
							Low-type surface <sup>2</sup>	High-type surface <sup>3</sup>							Vitrified brick		Block Asphalt—(A), wood—(W), stone—(S)
Alabama	1932	5,553	1,502	792	710	4,051	3,002	1,049	1,085	1,895	22	166	153	730			+5
Arizona	Sept. 30	2,886	1,818	551	267	2,077	1,843	2,002	1,190	1,653		24	72	138			+148
Arkansas	Dec. 31	9,020	1,540	715	825	7,480	5,478	2,002		5,478		348	622	1,032			+315
California	do	7,347	2,070	1,611	459	5,277	2,143	3,134		2,143		419	866	1,849			-42
Colorado	do	9,136	4,466	4,100	366	4,670	4,203	4,467	66	4,137			15	452			-119
Connecticut	do	2,291	49		49	2,242	1,224	1,018		289	935	315	155	546	2		
Delaware	do	2,944	22	14		2,922	96	826		76	20	48	18	754	26		+68
Florida	do	8,345	3,287	3,050	237	5,058	3,660	1,398	868	25	2,767	155	386	528	62	(A) 67	+7
Georgia <sup>4</sup>	do	8,264	3,740	3,267	473	4,524	2,777	1,747	1,539	753	485	205	215	1,035	3		+1,133
Idaho	do	4,812	1,507	1,102	465	3,245	3,003	242	33	2,970		28	158	56			+24
Illinois <sup>5</sup>	do	10,099	1,109	1,925	184	8,990	11	8,979		10	1	3	7	8,736	233		+19
Indiana	do	8,378	210			8,168	3,994	4,174		2,709	1,285	581	55	3,430	108		+1,406
Iowa	do	8,373	588	472	116	7,785	3,410	4,375		3,410			3	1,023	29		+61
Kansas	do	8,982	3,670	3,409	261	5,312	3,950	1,362	2,353	1,597	2,750	839	47	1,736	162		+892
Kentucky	do	6,842	1,278	456	822	5,564	3,937	1,627		9,436		12	229	1,705	5		+18
Louisiana	do	17,505	6,028	5,603	425	11,477	9,436	2,041		1,636	1	265	189	1,567	1		+232
Maine	do	2,050	67			1,983	1,529	454		1,528				367			+95
Maryland	Sept. 30	3,644				3,644	1,776	1,868		1,636	1,140	132	168	1,567			+18
Massachusetts	Dec. 31	1,761	578	370	208	1,761	217	1,544		52	1,165	924	280	3,404	1	(S) 3	+232
Michigan <sup>6</sup>	do	8,422	847	66	46	7,575	3,936	3,908	102	3,353	481	91	402	2,320	11		+129
Minnesota	do	6,070	1,47	147	700	5,223	4,299	2,407	50	4,249			76	3,440	5	(W) 6	-8
Mississippi	Jan. 31	7,772	1,308	923	385	9,179	4,697	2,596	1	4,685	11	32	21	440	13		+1,320
Missouri	Dec. 31	10,487	5,219	4,918	301	2,958	5,648	3,531		2,813		16	7	36	19		+20
Montana	do	9,173	3,200	3,064	226	6,462	2,899	611	86	3,581			17	543	51		-15
Nebraska	do	3,782	1,784	1,727	57	1,998	1,919	79		1,919	98	21	29	223			+179
Nevada	do	2,862	168	153	31	2,826	2,389	437		2,291	98	169	45	223			
New Hampshire	do	1,877	168	153	15	1,709	1,117	582		65	52	9	261	14			
New Jersey	do	10,254	7,250	5,266	15	3,004	2,898	106		2,898			14	92			+982
New Mexico	do	13,947	1,960	1,930	30	11,957	10,716	1,241		107	1,104	3,204	1,278	6,045	174	<sup>9</sup> (AS) 15	-53
New York	do	10,033	1,124	1,118	1,006	8,909	4,586	4,323	3,575	702	309	669	1,014	2,639	1	<sup>9</sup> (AS) 15	+281
North Carolina <sup>10</sup>	do	7,591	2,772	1,922	850	4,819	4,798	21		4,798	1,163	1,664	511	2,609	1,557		+5
North Dakota	do	11,739	98			11,641	5,320	6,341		4,998			1	1,585	40		+200
Ohio	do	7,159	2,173	2,173	543	4,443	2,543	1,900		2,543			690	1,585			+309
Oklahoma	do	4,574	728	328	400	3,846	2,355	1,491		2,355	3,342	568	716	6,225	537	<sup>13</sup> (AWS) 23	+106
Oregon	May 15	34,020	14,952	14,952	186	19,068	10,976	8,092		7,634	96	230	123	140			12 + 20,457
Pennsylvania <sup>12</sup>	Dec. 31	1,070	449	263		621	128	493		32	96	4	444	1,922			+24
Rhode Island	do	5,939	378	378	175	5,561	3,191	2,370	2,455	693	43	4	5	1,922			+17
South Carolina	do	5,967	1,237	455	752	4,730	4,565	165	20	4,545			5	1,922			+10
South Dakota	do	7,225	784	294	490	6,442	4,191	2,251		3,220	971	435	607	1,190	18	(W) 1	+173
Tennessee <sup>14</sup>	do	19,242	6,540	3,892	2,648	12,702	2,596	10,106	40	2,528	28	5,108	1,724	3,226	48		+374
Texas	do	4,122	1,575	438	1,137	2,547	2,183	364		2,183		7	85	272			+14
Utah	do	1,013				1,013	485	528		480	5	258	75	270			
Vermont	do	1,805	1,619		186	6,349	4,742	1,607	649	2,659	1,434	790	742	3,925	1		+122
Virginia	do	8,154	1,177	87	3,447	2,430	1,017	1,017		2,430	20	33	954	10			-48
Washington	do	4,380	912	480	432	3,468	1,488	1,980		1,398	90	805	161	919	95		+65
West Virginia	do	10,218	200		200	10,018	5,880	4,138	46	5,395	439	187	25	3,925	1		+158
Wisconsin	do	3,389	1,099	674	425	2,290	2,255	35		2,255			27				
Wyoming	do																
Total		358,210	92,150	72,743	19,407	256,060	156,325	109,735	13,158	123,870	19,297	20,009	12,179	73,984	3,401	(A)-94 (W)-15 (S)-53	+29,298

<sup>1</sup> Highways selected or designated by law as State highway systems; excluding State-supervised roads not on State system, roads under county or town authorities, and city streets.

<sup>2</sup> Includes sand-clay, gravel, and water-bound macadam.

<sup>3</sup> Includes bituminous macadam by penetration and better types.

<sup>4</sup> Report made as of June 30 in former years.

<sup>5</sup> Excludes 43 miles of city streets taken into State system.

<sup>6</sup> Excludes 191 miles of city streets taken into State system.

<sup>7</sup> Year ended Jan. 31, 1933.

<sup>8</sup> Consists of 6 miles of asphalt-block, 3 miles of wood-block, and 38 miles of stone-block pavements.

<sup>9</sup> Consists of 12 miles of asphalt-block, and 3 miles of stone-block pavement.

<sup>10</sup> Excludes 251 miles of streets in cities and towns taken into State system.

<sup>11</sup> Omits 18 miles of unclassified bridge roadway.

<sup>12</sup> Increase of mileage largely due to rural road act of Aug. 15, 1931 adding 20,167 miles of township roads to State system.

<sup>13</sup> Consists of 9 miles of asphalt-block, 5 miles of wood-block, and 9 miles of stone-block pavements.

<sup>14</sup> A resurvey of State system was made in 1932.



TABLE 79.—State highway receipts in 1932; income and funds available for State highway and bridge work under supervision of State highway departments  
(Compiled from reports of State authorities)

State	1932 fiscal year ends 1	Total funds available	Balance from previous fiscal year 2	Total income, including loans 3	Current revenue from State sources					Contributions from other than State sources			Loans, proceeds from sales of bonds and notes 4
					Total State highway revenue	State road-tax levy 4	Appropriations from general funds 5	Motor-vehicle fees, etc., allotted to State highway 6	Gasoline receipts, etc., allotted to State highway 7	Miscellaneous revenue 8	From Federal sources		
											Federal-aid funds 9	Emergency funds 1	
Alabama 1	Sept. 30	\$7,413,665	—\$847,173	\$8,260,838	\$7,163,942	11 \$24,729	\$99,800	\$2,450,317	\$4,360,431	10 \$353,194	\$708,061	\$320,835	\$8,000
Arizona	June 30	7,101,993	434,280	6,667,713	3,111,183	---	---	668,717	2,292,892	25,045	2,828,450	726,445	1,655
Arkansas	Feb. 28	6,047,769	—625,545	6,673,314	6,270,020	---	---	1,666,270	4,502,216	101,534	2,828,450	726,445	22,160
California	June 30	49,719,609	12,402,162	37,317,447	29,938,254	13 4,451,212	---	3,853,040	20,934,002	13 700,000	4,864,357	2,341,410	173,426
Colorado	Dec. 31	8,152,285	3,402,385	730,788	6,154,006	14 418,639	---	9,073,368	3,790,617	37,382	1,894,211	268,601	164,679
Connecticut	June 30	18,956,192	3,402,385	15,553,807	13,599,600	---	---	8,113,535	4,800,056	646,098	1,126,049	443,414	424,654
Delaware	---do---	4,414,636	303,429	4,021,207	2,183,372	---	---	1,080,907	1,100,432	12,033	822,613	---	\$1,006,222
Florida	Dec. 31	8,063,799	906,038	7,157,761	6,291,227	---	---	1,928	6,280,238	10,063	654,116	48,483	263,935
Georgia	June 30	22,437,461	3,884,005	18,603,456	12,527,626	---	---	3,778,430	8,701,965	47,231	4,285,290	980,522	800,018
Idaho	Dec. 31	6,697,531	482,905	6,214,625	4,308,431	15 256,897	---	190,462	2,543,628	13 1,317,441	1,298,509	175,840	431,845
Illinois	---do---	68,906,704	16,319,408	42,587,296	35,621,144	---	---	16,812,097	18,680,578	989,229	4,008,808	---	1,983,500
Indiana	Sept. 30	26,821,650	6,430,700	23,347,105	19,338,297	---	---	5,635,923	12,713,145	989,229	2,136,782	---	17,618,067
Iowa	Nov. 30	15,465,651	3,133,340	12,332,221	9,238,513	---	---	10,886,180	5,663,093	9,423	2,406,350	---	441,937
Kansas	Dec. 31	20,891,699	4,800,389	16,091,310	13,738,807	---	---	3,665,759	8,111,860	9,661	612,532	---	178,914
Kentucky	Mar. 31	15,465,651	3,133,340	12,332,221	9,238,513	---	---	3,418,620	8,111,860	18 1,524,031	1,561,057	---	52,753
Louisiana	Dec. 31	16,994,100	2,971,998	13,813,702	6,092,173	---	---	4,052,544	7,342,234	256,929	2,123,757	---	1,612,395
Maine	---do---	16,994,100	2,971,998	13,813,702	6,092,173	---	---	2,373,039	6,972,376	569,104	1,486,547	---	5,444,755
Maryland	Sept. 30	18,224,277	2,480,118	15,744,159	12,442,109	---	---	6,567,646	16,651,868	11,829	500,963	---	1,046,473
Massachusetts	Nov. 30	35,980,001	10,287,950	25,692,051	23,231,343	---	---	11,792,130	15,328,766	732,064	2,209,875	---	250,833
Michigan	June 30	41,087,923	7,299,450	33,618,157	27,852,950	---	---	103,112	3,745,706	634,993	3,039,532	---	829,630
Minnesota	Dec. 31	40,887,607	6,692,410	4,293,738	3,211,145	---	---	161,112	9,198,943	36,581	1,417,623	---	323,265
Mississippi	Jan. 31	45,448,911	5,508,355	39,940,526	2,757,150	---	---	9,919,344	2,782,943	23,207	2,255,816	---	67,713
Missouri	Dec. 31	10,576,634	793,523	9,783,111	7,401,579	---	---	1,129,128	6,171,338	834,993	3,039,532	---	41,364
Montana	June 30	4,072,932	1,386,946	4,232,646	1,269,856	---	---	399,467	7,043,350	634,993	1,806,731	---	69,949
Nebraska	Dec. 31	7,874,447	21,065,192	49,952,095	31,748,943	---	---	9,214,618	8,960,874	233,679	1,870,229	---	802,852
Nevada	Jan. 31	6,240,959	65,578,156	45,772,879	20,620,113	---	---	4,022,791	2,216,017	40,839	1,428,102	---	119,122
New Hampshire	Dec. 31	111,351,035	1,577,997	24,294,307	2,177,394	---	---	5,552,215	14,941,181	126,721	2,401,535	---	87,132
New Jersey 11	---do---	5,261,078	8,941,270	30,608,025	24,872,086	---	---	904,215	1,230,000	8,102	2,401,535	---	257,821
New Mexico	June 30	13,759,639	2,885,645	10,873,994	9,878,481	---	---	4,622,791	19,358,588	890,707	5,084,831	---	15,081,936
New York	Dec. 31	86,574,135	24,049,301	62,524,834	56,391,270	---	---	2,305,489	5,591,823	334,039	1,558,514	---	1,000,000
North Carolina	---do---	14,400,211	2,178,075	12,302,136	4,153,105	---	---	3,442,835	5,591,823	334,039	1,558,514	---	1,000,000
North Dakota	Dec. 31	39,549,295	4,447,786	4,813,292	2,177,394	---	---	28,016,313	25,744,517	22,630,440	4,201,132	---	3,137,000
Ohio	---do---	13,759,639	2,885,645	10,873,994	9,878,481	---	---	2,196,753	1,922,074	34,278	976,233	---	820,862
Oklahoma	---do---	86,574,135	24,049,301	62,524,834	56,391,270	---	---	2,156,261	5,306,031	526,199	5,084,831	---	499,281
Oregon	June 30	5,533,561	4,078,607	14,682,265	7,988,491	---	---	519,816	6,101,986	100,751	1,558,514	---	228,751
Pennsylvania	Dec. 31	18,760,872	286,792	5,354,113	3,662,090	---	---	3,704,160	6,401,978	1,170,214	1,602,410	---	1,001,319
Rhode Island	---do---	5,760,905	8,009,407	25,704,379	14,129,168	---	---	3,400,000	2,389,000	393,985	330,022	---	228,751
South Carolina	June 30	33,713,788	13,722,936	40,541,408	25,444,555	---	---	796,872	2,072,553	1,693	1,602,410	---	1,602,410
South Dakota	Aug. 31	54,264,344	343,123	5,970,792	4,129,857	---	---	2,234,800	2,072,553	339,226	976,233	---	5,000,000
Texas	Dec. 31	7,123,875	609,942	6,513,944	3,401,894	---	---	3,400,000	2,072,553	1,693	1,602,410	---	5,000,000
Utah	June 30	20,326,800	963,498	19,373,302	16,493,319	---	---	2,234,800	2,072,553	339,226	976,233	---	5,000,000
Vermont	---do---	19,494,062	15,744,159	4,021,207	2,183,372	---	---	5,602,929	8,768,269	1,101,138	1,602,410	---	5,000,000
Virginia	Mar. 31	23,247,741	13,437,275	19,026,674	10,124,139	---	---	3,556,183	4,978,763	5,747,450	3,224,126	---	5,250,000
West Virginia	Dec. 30	32,493,949	1,294,853	3,992,470	2,014,526	---	---	4,193,934	5,747,450	182,755	1,582,102	---	4,139,086
Wisconsin	June 30	5,237,323	276,258,679	808,317,794	632,199,797	---	---	666,356	1,063,639	252,537	1,582,102	---	52,393
Wyoming	Dec. 31	1,173,576,473	276,258,679	808,317,794	632,199,797	---	---	211,321,285	363,368,041	25,922,432	31 111,408,776	---	24,610,983
Total	---	---	---	---	---	---	---	---	---	---	---	---	---

See footnotes on following page.



- <sup>1</sup> Fiscal years end in 1932, except those dated January, February, or March, which end in 1933.
- <sup>2</sup> Several balances have been revised since previous year and errors corrected.
- <sup>3</sup> In combining this income with the corresponding income for local roads to derive the total rural-road income there should be omitted both the funds transferred from State to local authorities and vice versa, as such funds are also reported as direct income in the receipts of each of these two governmental units.
- <sup>4</sup> State tax assessments and appropriations from State general fund are often made to cover bond obligations, and if so reported are noted.
- <sup>5</sup> These columns differ from apparently similar columns in Bureau of Public Roads tables MV-2 and G-1 (table 77 in this report) because of differences in fiscal years and delay in transfer of funds; also special fees on "for hire" busses and trucks were included here with motor-vehicle fees which were not a part of motor-vehicle receipts in table MV-2.
- <sup>6</sup> Includes, in addition to regular Federal-aid funds, funds for construction of roads, damaged by floods as follows: Alabama, \$268,331; Florida, \$77,296; Georgia, \$418,208; Kentucky, \$206,346; Missouri, \$119,428; South Carolina, \$221,670.
- <sup>7</sup> Includes loans from the \$80,000,000 emergency advance fund of 1930, and the \$120,000,000 emergency-construction fund of 1932.
- <sup>8</sup> Proceeds from short-term notes are specially noted.
- <sup>9</sup> Includes income of State Bridge Corporation.
- <sup>10</sup> Includes \$248,574 from collection of bridge tolls.
- <sup>11</sup> Net tax return after payment of tax-anticipation loan of \$650,000, advanced by State treasury in 1931.
- <sup>12</sup> For payments of bond interest and retirement.
- <sup>13</sup> Includes \$650,000 advance loan from State treasury for San Francisco-Oakland Bay Bridge.

- <sup>14</sup> For payments of interest and to sinking fund on 1921 issue of bonds.
- <sup>15</sup> Sum remaining for State highways after diversion of large part to county school fund.
- <sup>16</sup> Includes \$528,166 from rental of equipment.
- <sup>17</sup> State-assumed county bonds, issued for State highways.
- <sup>18</sup> Includes bridge tolls.
- <sup>19</sup> Includes special Federal flood control act allotment, \$820,502.
- <sup>20</sup> Includes notes of \$2,389,373, and \$7,000,000 bonds for building Mississippi River Bridge by State advisory board.
- <sup>21</sup> Includes operations of Port of New York Authority and Delaware River joint commission.
- <sup>22</sup> Assessment for bond interest.
- <sup>23</sup> Includes \$5,322,261 from Port of New York Authority and \$1,545,788 from Delaware River joint commission.
- <sup>24</sup> Includes \$6,010,039 from State general fund for bond obligations.
- <sup>25</sup> Includes \$2,000,000 Federal unemployment relief fund.
- <sup>26</sup> Notes renewed.
- <sup>27</sup> Covers bond interest of bridge bonds and highway notes.
- <sup>28</sup> Includes \$417,254 bridge tolls.
- <sup>29</sup> Includes \$1,255,201 appropriated from sinking fund derived from motor-vehicle fees and gasoline taxes.
- <sup>30</sup> Assessment for State highway sinking fund for bond interest and retirement.
- <sup>31</sup> Includes \$2,131,780 for construction of roads damaged by floods.
- <sup>32</sup> Consists of \$16,869,725 from appropriation of Dec. 20, 1930, and \$8,578,673 from appropriation of July 21, 1932.



## TAXATION OF MOTOR VEHICLES, 1932

TABLE 80.—State highway disbursements in 1932, including expenditures for State highway and bridge work under supervision of State highway departments, principal payments on bonds and notes, transfers to local authorities, and other disbursements  
(Compiled from reports of State authorities)

State	1932 fiscal year ends	Grand total disbursements by and for State highway departments	Expenditures for State highway purposes					Other disbursements by State highway departments				Unexpended balance at the end of fiscal year
			Total expenditures	Capital investment in road construction and right of way	Current highway expenses			Principal payments on bonds and notes	Transfers to counties or townships for local roads	Other obligations imposed by statutes		
					Maintenance	Equipment and machinery	Miscellaneous expenses					
Alabama	Sept. 30	\$7,195,228	\$5,805,794	\$1,573,768	\$1,752,993	\$297,999	\$57,224	\$1,288,000		\$101,434	\$218,437	
Arizona	June 30	7,041,040	6,832,317	5,302,425	1,300,204	229,688				208,723	60,953	
Arkansas	Feb. 28	8,167,625	7,242,683	6,044,619	834,550	76,198		618,607		11 296,355	-2,119,856	
California	June 30	40,003,037	38,228,037	27,983,676	7,161,592	426,257		12 1,775,000	\$10,000		9,716,572	
Colorado	Dec. 31	6,796,296	6,572,296	4,604,885	1,459,637	242,676		12 224,000			1,355,989	
Connecticut	June 30	15,445,444	14,156,076	10,226,191	3,499,969	262,239	167,677			14 1,289,368	3,510,748	
Delaware	do.	3,385,882	3,155,785	2,378,102	253,544	45,359		72,625		15 157,472	1,028,754	
Florida	Dec. 31	7,530,390	6,885,034	4,631,082	2,172,949	81,003				16 645,356	533,409	
Georgia	June 30	20,756,283	20,051,559	17,402,149	2,137,568	517,842		19 454,600	3,464,779	17 704,724	1,731,178	
Idaho	do.	6,592,388	5,866,308	3,990,993	1,487,902	255,364		2,500,000		18 911,247	105,142	
Illinois	Sept. 30	23,182,662	21,182,662	15,973,267	4,186,871	685,833				20 2,000,000	13,815,138	
Indiana	Nov. 30	23,738,048	21,920,548	14,530,778	2,614,582	442,951		21 1,817,500		153,673	3,083,602	
Iowa	Dec. 31	20,173,924	19,137,345	13,401,346	4,162,551	1,042,106	28,703				2,761,684	
Kentucky	Mar. 31	38,852,010	26,943,408	20,171,724	3,685,128	985,770					717,775	
Louisiana	Dec. 31	16,242,637	11,169,139	7,252,711	1,946,239	494,695				24 7,815,227	2,884,559	
Maryland	Sept. 30	13,949,528	14,033,273	10,647,614	2,234,806	365,263			1,285,933		751,463	
Massachusetts	June 30	29,596,149	18,696,013	11,730,692	6,487,029	174,575		12 1,692,000		174,255	2,274,749	
Michigan	Dec. 31	30,210,694	34,078,692	25,505,273	6,324,781			12 835,500	3,280,634	23 7,380,369	6,353,852	
Minnesota	do.	36,959,008	33,140,336	25,189,156	5,688,114			2,248,698	55,700	242,820	4,877,229	
Mississippi	Jan. 31	4,759,201	4,748,768	2,510,931	3,634,377	531,204		21 1,731,862	1,739,873	420,000	3,928,599	
Missouri	Dec. 31	37,335,093	35,137,093	26,051,294	3,563,375	283,933		3,919,027	1,000,000	10,433	196,947	
Montana	June 30	8,502,275	8,469,137	6,653,483	1,350,335	1,603,395				1,33,138	38,814	
Nebraska	Dec. 31	10,057,157	9,940,926	6,803,753	3,034,548	102,625				116,231	519,477	
Nevada	June 30	4,298,840	4,152,457	3,483,578	626,156	16,905		25,823	130,500	15,873	-225,888	
New Hampshire	Jan. 31	7,111,569	6,317,541	3,168,549	2,687,907	250,235		210,850	575,000	49,716	762,878	
New Jersey	Dec. 31	49,196,970	36,892,630	25,447,003	2,215,981	72,836		12 2,237,187	6,650,536	43 416,617	21,820,317	
New Mexico	do.	5,718,041	4,937,541	2,478,744	1,795,378	140,883		5,220,000	780,500		57,066,033	
New York	June 30	54,285,002	53,685,002	36,698,790	9,714,295	1,624,031		3,200,000	600,000	513,561	3,356,072	
North Carolina	Dec. 31	22,516,232	11,098,406	2,727,728	3,610,626	95,359		4,760,052	7,704,265		176,742	
North Dakota	do.	5,084,336	4,208,642	3,038,825	1,134,458				815,694	1,040,776	2,846,118	
Ohio	June 30	36,703,177	35,662,401	21,772,660	13,366,431	523,310				7,404	1,615,470	
Oklahoma	do.	12,144,169	12,136,765	9,150,862	2,414,079	571,824				199,088	1,291,555	
Oregon	do.	13,188,356	10,014,268	6,505,577	2,123,508					20 9,540,125	17,626,867	
Pennsylvania	June 30	68,947,208	56,062,556	31,417,206	15,203,805	5,046,873	14,648	20 2,975,000	344,587	31 565,325	3,765,837	
Rhode Island	Dec. 31	4,767,724	4,070,393	2,875,177	934,063	18,062		32 1,100,000	56,191	33 4,323,139	3,423,459	
South Carolina	do.	15,328,413	5,628,116	3,338,111	1,213,617	19,840		34 4,347,159	106,264	30 1,848,272	8,308,574	
South Dakota	June 30	25,405,212	14,076,237	6,278,782	1,469,632	10,312		12 825,000	976,380	3,618,862	11,468,434	
Tennessee	Aug. 31	6,037,495	39,177,048	28,100,167	10,539,907	1,071,284		12 412,500	473,000	55,070	276,380	
Texas	Dec. 31	6,676,866	3,243,271	3,243,271	1,558,587	242,752		255,201	3,969,871	494,828	2,687,131	
Utah	June 30	17,632,759	16,144,931	9,137,500	1,307,685	467,902					947,040	
Vermont	do.	17,632,759	16,144,931	9,137,500	1,307,685	467,902					947,040	
Virginia	Mar. 31	19,494,062	15,524,191	12,197,508	3,228,649	98,034					2,687,131	
Washington	Dec. 31	20,070,222	16,354,767	12,197,508	3,016,501	254,280		3,557,500		157,955	3,177,519	
West Virginia	June 30	23,704,736	23,678,515	20,241,742	5,426,284	10,489		4,099,668		26,221	6,789,213	
Wisconsin	Dec. 31	5,151,155	4,967,392	3,805,524	910,770	67,773		183,325		8,763	136,168	
Total		955,446,370	816,765,481	551,445,859	169,479,399	22,131,907	4,416,117	69,292,199	24,324,788	49,976,335	218,130,101	



- <sup>1</sup> Fiscal years end in 1932, except those dated January, February, or March, which end in 1933.
- <sup>2</sup> Includes pro rata share of cost of administration, engineering, materials, and supplies.
- <sup>3</sup> Covers purchase (a capital investment), rental, and repairs; about 85 percent of these expenditures were applicable to maintenance.
- <sup>4</sup> Payments from State highway department funds unless noted.
- <sup>5</sup> Includes obligatory disbursements not directly related to State highway expenditures.
- <sup>6</sup> Payments unless noted are from State highway department funds and represent retirement of indebtedness and deposits in sinking funds. These borrowed funds having been reported as expenditures in previous years, cannot properly be considered again as expenditures for highways.
- <sup>7</sup> Amounts shown are received and merged as income by local road authorities.
- <sup>8</sup> Amounts shown are for purposes other than rural highway construction and maintenance such as police patrol; administration and collection of motor-vehicle license and other fees; gasoline-tax collections (and refunds); construction of city streets as part of State highways, etc.
- <sup>9</sup> Includes expenditures of State bridge corporation.
- <sup>10</sup> Includes \$4,258,980 interest on notes.
- <sup>11</sup> Includes \$133,722 for audit commission and \$151,200 transferred to State general fund.
- <sup>12</sup> Payments from State general fund.
- <sup>13</sup> Includes \$191,310 from State road taxes.
- <sup>14</sup> Includes motor-vehicle department expenses and refunds, \$1,119,474.
- <sup>15</sup> For State patrol.
- <sup>16</sup> Includes \$612,040 transferred to State general fund.

- <sup>17</sup> Includes \$540,000 for purchase of Western & Atlantic Railroad rental warrants.
- <sup>18</sup> Includes \$51,731 interest on notes.
- <sup>19</sup> Includes \$277,000 notes retired.
- <sup>20</sup> Transfer to State board of finance.
- <sup>21</sup> Payments on State-assumed county bonds.
- <sup>22</sup> Includes \$228,557 on notes.
- <sup>23</sup> Includes \$3,173,375 notes.
- <sup>24</sup> Includes \$7,000,000, from proceeds of bond sales, transferred to the State advisory board for construction of a bridge over the Mississippi river at New Orleans.
- <sup>25</sup> Includes \$5,500,000 to cities and towns from extra 1-cent gasoline tax for alleviation of unemployment.
- <sup>26</sup> Includes \$2,016,505 to Port of New York Authority and \$1,310,113 to Delaware River commission.
- <sup>27</sup> Included in construction and maintenance.
- <sup>28</sup> Expenses exceeded by rental income.
- <sup>29</sup> Includes \$1,000,000 notes.
- <sup>30</sup> Includes \$5,833,333 repayment of loan from State treasury.
- <sup>31</sup> Includes \$288,805 for unemployment relief from gasoline tax.
- <sup>32</sup> Includes \$175,000 on notes.
- <sup>33</sup> Consists largely of county bond retirements.
- <sup>34</sup> Includes \$2,269,833 on notes.
- <sup>35</sup> Includes \$9,000,000 notes.
- <sup>36</sup> Includes \$1,715,982 transferred to State general fund.



TABLE 81.—Grand summary of fees and taxes paid by motor-vehicle owners in the United States in 1932, including State, county, municipal, and personal-property taxes, Federal excise taxes, and public bridge and ferry tolls

Item	States	Regularly registered vehicles	State registra- tion fees	State special fees and taxes			Total fees and taxes
				Mileage taxes	Receipts taxes	Franchise and other fees	
	Number	Number	Dollars	Dollars	Dollars	Dollars	Dollars
State fees and taxes:							
Private passenger cars.....	49	20,757,274	213,311,455				213,311,455
Passenger cars for hire:							
Taxicabs, U-Drive-It, livery.....	28	77,222	1,368,147		2,791	115,207	1,486,145
Ambulances and hearses.....	7	1,866	45,876				45,876
Total.....		79,088	1,414,023		2,791	115,207	1,532,021
Busses:							
School and private.....	16	9,813	211,633				211,633
Contract and sight-seeing.....	20	3,314	157,395	9,053		8,314	174,767
Public carrier.....	49	36,325	3,047,669	1,253,731	738,889	294,595	5,334,884
Total.....		49,452	3,416,697	1,262,789	738,889	302,909	5,721,284
Total passenger service.....		20,885,814	218,142,175	1,262,789	741,680	418,116	220,564,760
Trucks and tractor trucks:							
Private.....	49	3,141,490	68,113,536	239,088	33,946	44,740	68,431,310
Contract carriers.....	26	70,956	2,540,207	349,566	26,669	601,885	3,518,327
Common carriers.....	31	16,869	551,025	518,002	289,902	246,380	1,605,309
Total.....		3,229,315	71,204,768	1,106,656	350,517	893,005	73,554,946
Trailers and semitrailers:							
Private.....	47	406,431	3,134,711			6,180	3,140,891
Contract carriers.....	20	5,008	228,876	4,418	20,743	57,248	311,285
Common carriers.....	24	3,837	151,758	85,920	210,473	73,027	521,178
Total.....		415,276	3,515,345	90,338	231,216	136,455	3,973,354
Total freight service.....		3,644,591	74,720,113	1,196,994	581,733	1,029,460	77,528,300
Grand total motor vehicles.....	49	24,115,129	289,346,943	2,369,445	1,092,197	1,311,121	294,119,706
Total vehicles.....	49	24,530,405	292,862,288	2,459,783	1,323,413	1,447,576	298,093,060
Motorcycles.....	49	89,197	326,889			20	326,909
Total all vehicles and motorcycles.....	49	24,619,602	293,189,177	2,459,783	1,323,413	1,447,596	298,419,969
Operators' and chauffeurs' licenses.....			Private, chauffeurs', duplicates, etc.....				18,280,802
Certificates of title.....			Original, renewals, transfers, duplicates.....				4,340,239
Miscellaneous charges:							
Transfers or reregistrations.....							3,392,888
Duplicate registrations.....							171,227
Duplicate car plates.....							233,472
Temporary entry permits.....							212,585
Official cars (special fees).....							91,784
Other miscellaneous.....							640,773
Total.....							4,742,729
State motor-vehicle fees and taxes.....	49						325,783,739
State motor-fuel taxes.....	49						513,047,239
All State fees and taxes.....	49						838,830,978
Public bridge and ferry tolls.....							18,199,424
County special fees and taxes:							
Registration fees.....	1	2 counties in Tennessee reporting.....					133,644
Gasoline taxes.....	3	54 counties in Alabama, Louisiana, Mississippi reporting.....					1,529,801
Franchise fees.....	2	29 counties in Louisiana, Nevada reporting.....					6,087
Other taxes and fees.....	1	2 counties in Mississippi reporting.....					33,923
Total.....	5						1,703,455
Municipal special fees and taxes:							
Registration fees.....	11	712 municipalities reporting.....					9,100,795
Gasoline taxes.....	6	143 municipalities reporting.....					2,602,083
Franchise fees.....	34	828 municipalities reporting.....					2,053,086
Other taxes and fees.....	21	131 municipalities reporting.....					401,858
Total.....	39						14,157,822
Personal-property taxes on motor vehicles, all jurisdictions.....							35,880,000
Federal excise taxes earned (Revenue Act of 1932, approved June 9):							
Gasoline (1 cent per gallon).....							68,247,200
Lubricating oil (4 cents per gallon).....							8,000,000
Tires and inner tubes (2¼ cents and 4 cents per pound, respectively).....							8,112,487
Automobiles and motorcycles (3 percent on sales price).....							4,996,000
Automobile trucks (2 percent on sales price).....							833,907
Automobile parts and accessories (2 percent on sales price).....							2,188,404
Total Federal excise taxes earned (during last 6 months of year).....							92,377,993
Grand total all fees and taxes (Federal, State, county, and municipal).....							1,001,149,677



TABLE 82.—Summary of State, county, and municipal fees and taxes, including personal-property taxes, paid by motor-vehicle owners in ALABAMA in 1932

Item	Number of regularly registered vehicles	State regular registration fees	State special taxes		Total of all fees and taxes
			Mileage tax	Application fees	
State fees and taxes:					
Private passenger cars.....	193,107	\$2,397,583			\$2,397,583
Passenger cars for hire:					
Taxicabs, U-Drive-It, livery.....	527	19,160			19,160
Ambulances and hearses.....	418	7,353			7,353
Total.....	945	26,513			26,513
Busses:					
School.....					
Contract and sight-seeing.....					
Public carrier <sup>2</sup> .....	219	22,749	\$20,620	\$350	43,719
Total.....	219	22,749	20,620	350	43,719
Total passenger service.....	194,271	2,446,845	20,620	350	2,467,815
Trucks and tractor trucks:					
Privately operated.....	31,516	612,570			612,570
Contract carriers <sup>3</sup> .....					
Common carriers.....	59	1,940	3,109	706	5,755
Total.....	31,575	614,510	3,109	706	618,325
Total motor vehicles.....	225,846	3,061,355	23,729	1,056	3,086,140
Trailers and semitrailers:					
Privately operated.....					
Contract carriers <sup>3</sup> .....	4,056	36,068			36,068
Common carriers.....					
Total.....	4,056	36,068			36,068
Total freight service.....	35,631	650,578	3,109	706	654,393
Total vehicles.....	229,902	3,097,423	23,729	1,056	3,122,208
Motorcycles.....	521	2,068			2,068
Operators' licenses:					
Private operator.....	None required				
Chauffeur.....	2,558 at \$5 each				12,790
Total.....					12,790
Certificates of title.....	None required				
Miscellaneous charges.....					
State motor-vehicle fees and taxes.....					3,137,066
State motor-fuel taxes.....	136,421,624 gallons; 5-cent tax to Nov. 1, 6 cents thereafter.				7,000,502
All State fees and taxes.....					10,137,568
County fees and taxes:					
Motor-fuel taxes.....	6 counties				273,255
Total county fees and taxes.....					273,255
Municipal fees and taxes:					
Registration fees.....	41 municipalities				82,632
Motor-fuel taxes.....	88 municipalities				735,575
Franchise fees.....	15 municipalities				8,779
Other taxes and fees.....	6 municipalities				3,355
Total municipal fees and taxes.....	207 reported out of 296				830,341
Personal-property tax collected on motor vehicles (all jurisdictions).....					670,000
Grand total all fees and taxes (State, county, and municipal).....					11,911,164

<sup>1</sup> Included with public carriers.<sup>2</sup> Includes jitneys.<sup>3</sup> Law on contract carriers not effective until Dec. 27; contract carriers included with private.

TABLE 83.—Summary of State, county, and municipal fees and taxes, including personal-property taxes, paid by motor-vehicle owners in ARIZONA in 1932

Item	Number of regularly registered vehicles	State regular registration fees	Receipts tax	Total of all fees and taxes
State fees and taxes:				
Private passenger cars.....	79,835	\$279,809		\$279,809
Passenger cars for hire:				
Taxicabs, U-Drive-It, livery.....	141	2,847	\$2,791	5,638
Ambulances and hearses.....				
Total.....	141	2,847	2,791	5,638
Busses:				
School.....	3	60		60
Contract, and sight-seeing.....	83	3,921		3,921
Public carrier.....	186	15,118	13,835	28,953
Total.....	272	19,099	13,835	32,934
Total passenger service.....	80,248	301,755	16,626	318,381
Trucks and tractor trucks:				
Privately operated.....	14,151	241,916		241,916
Contract carriers.....	536	21,640	15,884	37,533
Common carriers.....				
Total.....	14,687	263,556	15,884	279,449
Total motor vehicles.....	94,935	565,320	32,510	597,830
Trailers and semitrailers:				
Privately operated.....	1,803	22,087		22,087
Contract carriers.....	53	2,258		2,258
Common carriers.....				
Total.....	1,856	24,345		24,345
Total freight service.....	16,543	287,910	15,884	303,794
Total vehicles.....	96,791	589,665	32,510	622,175
Motorcycles.....	309	1,082		1,082
Operators' licenses:				
Private operator.....	8,316 nonowner at 50 cents, owners not charged.			4,158
Chauffeur.....	4,678 at \$2			9,356
Total operators' licenses.....				13,514
Certificates of title:				
Originals and transfers.....	New, \$11,669; transfers, \$24,703; special items, \$6,906.			43,278
Duplicates.....	2,430 at 50 cents.			1,215
Total.....				44,493
Miscellaneous charges:				
Transfers or reregistrations.....	Passenger cars, 13,464			13,464
Duplicate car plates.....	Lost plates			581
Other miscellaneous.....	Unassigned registration and title fees.			6,004
Total.....				20,049
State motor-vehicle fees and taxes.....				701,313
State motor-fuel taxes.....	58,004,441 gallons; rate, 5 cents			2,900,221
All State fees and taxes.....				3,601,534
County fees and taxes.....				0
Municipal fees and taxes:				
Franchise fees.....	1 municipality out of 34			180
Personal-property tax collected on motor vehicles (all jurisdictions).....				730,000
Grand total all fees and taxes (State, county, and municipal).....				4,331,714



## TAXATION OF MOTOR VEHICLES, 1932

TABLE 84.—Summary of State, county, and municipal fees and taxes, including personal-property taxes, paid by motor-vehicle owners in ARKANSAS in 1932

Item	Number of regularly registered vehicles	State regular registration fees	Receipts tax	Total of all fees and taxes
State fees and taxes:				
Private passenger cars.....	113,157	\$2,099,623	-----	\$2,099,623
Passenger cars for hire:				
Taxicabs, U-Drive-It, livery.....	250	7,910	-----	7,910
Ambulances and hearses.....			-----	
Total.....	250	7,910	-----	7,910
Busses:				
School <sup>1</sup> .....				
Contract and sight-seeing.....	187	15,439	<sup>2</sup> \$8,795	24,234
Public carrier.....				
Total.....	187	15,439	8,795	24,234
Total passenger service.....	113,594	2,122,972	8,795	2,131,767
Trucks and tractor trucks:				
Privately operated.....	21,832	533,459	-----	533,459
Contract carriers.....	1,157	65,377	<sup>2</sup> 26,669	92,046
Common carriers.....				
Total.....	22,989	598,836	26,669	625,505
Total motor vehicles.....	136,583	2,721,808	35,464	2,757,272
Trailers and semitrailers:				
Privately operated.....	2,532	31,050	-----	31,050
Contract carriers.....	472	18,705	<sup>2</sup> 20,743	39,448
Common carriers.....				
Total.....	3,004	49,755	20,743	70,498
Total freight service.....	25,993	648,591	47,412	696,003
Total vehicles.....	139,587	2,771,563	56,207	2,827,770
Motorcycles.....	153	1,730	-----	1,730
Operators' licenses:				
Private operator.....				
Chauffeur.....	3,824, at \$5			17,376
Duplicates.....				
Total.....				17,376
Certificates of title.....				None
Miscellaneous charges: Transfers or reregistrations.....	2,239, at \$1			2,239
State motor-vehicle fees and taxes.....				2,849,115
State motor-fuel taxes.....	86,082,940 gallons; rate, 6 cents.			5,164,976
All State fees and taxes.....				8,014,091
County fees and taxes.....	30 reported out of 75			0
Municipal fees and taxes:				
Registration fees.....	56 municipalities			205,908
Franchise fees.....	8 municipalities			5,022
Other taxes and fees.....	4 municipalities			1,554
Total.....	205 reported out of 388			212,484
Personal-property tax collected on motor vehicles (all jurisdictions).....				192,000
Grand total all fees and taxes (State, county, and municipal).....				8,418,575

<sup>1</sup> Reported 435 school busses exempt from fees.<sup>2</sup> Pro rata estimate on busses, trucks, and trailers.

TABLE 85.—Summary of State, county, and municipal fees and taxes, including personal-property taxes, paid by motor-vehicle owners in CALIFORNIA in 1932

Item	Number of regularly registered vehicles	State regular registration fees	Receipts tax	Total of all fees and taxes
State fees and taxes:				
Private passenger cars.....	1,738,385	\$5,249,998	-----	\$5,249,998
Passenger cars for hire <sup>1</sup> .....				
Busses:				
School.....	790	26,884	-----	26,884
Contract and sight-seeing.....	<sup>2</sup> 1,580	<sup>2</sup> 690	<sup>3</sup> \$411,072	411,762
Public carrier.....				
Total.....	2,370	27,574	411,072	438,646
Total passenger service.....	1,740,755	5,277,572	411,072	5,688,644
Trucks and tractor trucks:				
Privately operated.....	<sup>4</sup> 232,133	<sup>4</sup> 2,552,641	-----	2,552,641
Contract carriers <sup>5</sup> .....	<sup>6</sup> 2,044	<sup>6</sup> 4,308	<sup>7</sup> 165,229	169,537
Common carriers.....				
Total.....	234,177	2,556,949	165,229	2,722,178
Total motor vehicles.....	1,974,932	7,834,521	576,301	8,410,822
Trailers and semitrailers:				
Privately operated.....	61,853	340,640	-----	340,640
Contract carriers <sup>5</sup> .....	<sup>8</sup> 900	<sup>8</sup> 463	<sup>7</sup> 164,664	165,127
Common carriers.....				
Total.....	62,753	341,103	164,664	505,767
Total freight service.....	296,930	2,898,052	329,893	3,227,945
Total vehicles.....	2,037,685	8,175,624	740,965	8,916,589
Motorcycles.....	8,338	26,033	-----	26,033
Operators' licenses:				
Private operator.....	175,427 new and 210,900 renewals, no charge.			
Chauffeur.....	131,860, at \$1			131,860
Duplicates.....	Private, \$31,649; chauffeur, \$1,232.			32,881
Total.....				164,741
Certificates of title.....				0
Miscellaneous charges:				
Transfers or reregistrations.....	708,324 passenger cars; 86,362 trucks; 3,689 motorcycles; and 3,448 trailers.			801,823
Duplicate registrations.....	99,024, at 50 cents			49,512
Duplicate car plates.....	13,541, at \$1			13,541
Temporary entry permits.....	1,840 trucks and 580 trailers			4,930
Other miscellaneous.....				110,183
Total.....				979,989
State motor-vehicle fees and taxes.....				10,087,352
State motor-fuel taxes.....	1,204,295,149 gallons; rate, 3 cents.			36,128,854
All State fees and taxes.....				46,216,206
County fees and taxes.....				0
Municipal fees and taxes:				
Franchise fees.....	58 municipalities			210,411
Other taxes and fees.....	1 municipality			1,954
Total municipal fees and taxes.....	167 reported out of 277			212,365
Personal-property tax collected on motor vehicles (all jurisdictions).....				5,285,000
Grand total all fees and taxes (State, county, and municipal).....				51,713,571

<sup>1</sup> Taxicabs included with trucks.<sup>2</sup> Includes 30 part-time public-carrier busses which also paid receipts taxes.<sup>3</sup> Includes \$2,583 prorated to freight-carrying busses from truck-receipts tax.<sup>4</sup> Includes 126,948 taxicabs and light-delivery trucks.<sup>5</sup> Included with privately operated.<sup>6</sup> Includes 278 part-time common-carrier trucks, which also paid receipts taxes.<sup>7</sup> Pro rata allocation of total of \$332,476 reported for trucks, trailers, and freight-carrying busses.<sup>8</sup> Includes 15 part-time common-carrier trailers which also paid receipts taxes.



TABLE 86.—Summary of State, county, and municipal fees and taxes, including personal-property taxes, paid by motor-vehicle owners in COLORADO in 1932

Item	Number of regularly registered vehicles	State regular registration fees	State special taxes		Total of all fees and taxes
			Mileage tax	Franchise fee	
State fees and taxes:					
Private passenger cars.....	253,752	\$1,252,463			\$1,252,463
Passenger cars for hire:					
Taxicabs, U-Drive-It, livery	367	1,883			1,883
Ambulances and hearses.....					
Total.....	367	1,883			1,883
Busses:					
School.....					
Contract and sight-seeing.....					
Public carrier.....	1,735	58,242	\$28,349		86,591
Total.....	1,735	58,242	28,349		86,591
Total passenger service.....	255,854	1,312,588	28,349		1,340,937
Trucks and tractor trucks:					
Privately operated.....	28,182	342,956			342,956
Contract carriers.....	392	7,145	16,981	\$290	24,416
Common carriers.....	1,783	34,833	34,931	2,415	72,179
Total.....	30,357	384,934	51,912	2,705	439,551
Total motor vehicles.....	286,211	1,697,522	80,261	2,705	1,780,488
Trailers and semitrailers:					
Privately operated.....	325	5,000			5,000
Contract carriers.....	56	1,400	2,311		3,711
Common carriers.....	203	6,190	7,708		13,898
Total.....	584	12,590	10,019		22,609
Total freight service.....	30,941	397,524	61,931	2,705	462,160
Total vehicles.....	286,795	1,710,112	90,280	2,705	1,803,097
Motorcycles.....	805	1,610			1,610
Operators' licenses:					
Private operator.....	337,717 at 50 cents.....				168,859
Chauffeur.....	7,594 at \$2.....				15,188
Total.....					184,047
Certificates of title.....	94,611 at \$1 each.....				94,611
Miscellaneous charges:					
Transfers, or reregistrations.....	20,642 reissues or transfers.....				20,642
Duplicate car plates.....	1,768 lost plates.....				1,768
Temporary entry permits.....	29,630.....				7,408
Other miscellaneous.....	1,338 special engine numbers.....				1,338
Total.....					31,156
State motor-vehicle fees and taxes.....					2,114,521
State motor-fuel taxes.....	136,730,489 gallons; rate, 4 cents.....				5,469,220
All State fees and taxes.....					7,583,741
County fees and taxes.....					0
Municipal fees and taxes:					
Franchise fees.....	26 municipalities.....				28,061
Other taxes and fees.....	4 municipalities.....				760
Total municipal fees and taxes.....	232 reported out of 246.....				28,821
Personal-property tax collected on motor vehicles (all jurisdictions).....					853,000
Grand total all fees and taxes (State, county, and municipal).....					8,465,562

TABLE 87.—Summary of State, county, and municipal fees and taxes, including personal-property taxes, paid by motor-vehicle owners in CONNECTICUT in 1932

Item	Number of regularly registered vehicles	State regular registration fees	Receipts tax	Total of all fees and taxes
State fees and taxes:				
Private passenger cars.....	267,967	\$4,510,425		\$4,510,425
Passenger cars for hire:				
Taxicabs, U-Drive-It, livery.....	1,167	53,628		53,628
Ambulances and hearses.....	1,220	5,363		5,363
Total.....	1,387	58,991		58,991
Busses:				
School.....				
Contract and sight-seeing.....				
Public carrier.....	838	147,957	\$180,867	328,824
Total.....	838	147,957	180,867	328,824
Total passenger service.....	270,192	4,717,373	180,867	4,898,240
Trucks and tractor trucks:				
Privately operated.....				
Contract carriers.....	3 51,388	1,484,631		1,484,631
Common carriers.....				
Total.....	51,388	1,484,631		1,484,631
Total motor vehicles.....	321,580	6,202,004	180,867	6,382,871
Trailers and semitrailers:				
Privately operated.....				
Contract carriers.....	4 1,290	37,774		37,774
Common carriers.....				
Total.....	1,290	37,774		37,774
Total freight service.....	52,678	1,522,405		1,522,405
Total vehicles.....	322,870	6,239,778	180,867	6,420,645
Motorcycles.....	1,940	8,538		8,538
Operators' licenses:				
Private operator.....	407,226 at \$3 includes 175 motorcycles.....			1,221,678
Chauffeur.....	3,745 public service operators at \$5.....			18,725
Duplicates.....	8,235 duplicates, and other fees.....			6,931
Total.....				1,247,334
Certificates of title.....				0
Miscellaneous charges:				
Transfers, or reregistrations.....	57,895 transfers.....			61,042
Duplicate registrations.....	4,769 at 50 cents.....			2,384
Temporary entry permits.....	11,989 temporary registrations at \$3.....			35,738
Other miscellaneous.....	Examinations of equipment, 32,047 at \$2, \$64,124; tests, \$560; spare motor fee, \$160.....			64,844
Total.....				164,008
State motor-vehicle fees and taxes.....				7,840,525
State motor-fuel taxes.....	234,229,379 gallons; rate, 2 cents.....			4,684,588
All State fees and taxes.....				12,525,113
County fees and taxes.....				0
Municipal fees and taxes.....				0
Personal-property tax collected on motor vehicles (all jurisdictions).....				1,790,000
Grand total all fees and taxes (State, county, and municipal).....				14,315,113

<sup>1</sup> Hearses only.<sup>2</sup> Motor-bus excise tax.<sup>3</sup> Includes 142 industrial and 5,597 combination cars, also 146 repairers.<sup>4</sup> Includes 1,013 camp trailers at flat rate of \$2.<sup>5</sup> From regular motor-vehicle statement.



## TAXATION OF MOTOR VEHICLES, 1932

TABLE 88.—Summary of State, county, and municipal fees and taxes, including personal-property taxes, paid by motor-vehicle owners in **DELAWARE** in 1932

Item	Number of regularly registered vehicles	State regular registration fees	Total of all fees and taxes
State fees and taxes:			
Private passenger cars.....	43,311	\$622,079	\$622,079
Passenger cars for hire <sup>1</sup> .....			
Busses:			
School.....	202	6,328	6,328
Contract, and sight-seeing.....			
Public carrier.....	162	11,220	11,220
Total.....	364	17,548	17,548
Total passenger service.....	43,675	639,627	639,627
Trucks and tractor trucks:			
Privately operated.....			
Contract carriers.....	8,666	222,950	222,950
Common carriers.....			
Total.....	8,666	222,950	222,950
Total motor vehicles.....	52,341	862,577	862,577
Trailers and semitrailers:			
Privately operated.....			
Contract carriers.....	674	9,168	9,168
Common carriers.....			
Total.....	674	9,168	9,168
Total freight service.....	9,340	232,118	232,118
Total vehicles.....	53,015	871,745	871,745
Motorcycles.....	233	1,085	1,085
Operators' licenses:			
Private operator.....	69,006, at \$1.50.....		103,509
Chauffeur.....			
Certificates of title.....	19,606, at \$1.....		19,606
Miscellaneous charges.....			0
State motor-vehicle fees and taxes.....			995,945
State motor-fuel taxes.....	36,338,331 gallons; rate, 3 cents.....		1,090,150
All State fees and taxes.....			2,086,095
County fees and taxes.....			0
Municipal fees and taxes.....			0
Personal-property tax collected on motor vehicles (all jurisdictions).....			0
Grand total all fees and taxes (State, county, and municipal).....			2,086,095

<sup>1</sup> Included with private passenger cars.TABLE 89.—Summary of State, county, and municipal fees and taxes, including personal-property taxes, paid by motor-vehicle owners in **FLORIDA** in 1932

Item	Number of regularly registered vehicles	State regular registration fees	Mileage tax	Total of all fees and taxes
State fees and taxes:				
Private passenger cars.....	245,931	\$3,994,226		\$3,994,226
Passenger cars for hire:				
Taxis, U-Drive-It, livery.....	1,318	58,812		58,812
Ambulances and hearses.....	350	8,927		8,927
Total.....	1,668	67,739		67,739
Busses:				
School.....	55	11,342	\$2,489	13,831
Contract, and sight-seeing.....	1,412	105,226	54,466	159,692
Public carrier.....				
Total.....	467	116,568	56,955	173,523
Total passenger service.....	248,066	4,178,533	56,955	4,235,488
Trucks and tractor trucks:				
Privately operated.....	36,855	1,000,291		1,000,291
Contract carriers.....	852	70,883	18,166	89,049
Common carriers.....	248	29,355	44,932	74,287
Total.....	37,955	1,100,529	63,098	1,163,627
Total motor vehicles.....	286,021	5,279,062	120,053	5,399,115
Trailers and semitrailers:				
Privately operated.....	7,375	33,717		33,717
Contract carriers.....	78	7,278	1,605	8,883
Common carriers.....	69	6,267	8,480	14,747
Total.....	7,522	47,262	10,085	57,347
Total freight service.....	45,477	1,147,791	73,183	1,220,974
Total vehicles.....	293,543	5,326,324	130,138	5,456,462
Motorcycles.....	850	6,415		6,415
Operators' licenses: Chauffeur.....	1,132, at \$2.....			2,921
Certificates of title:				
Originals and transfers.....	32,062 originals and 67,845 transfers, at \$1.....			99,907
Duplicates.....	9,740, at 50 cents.....			4,870
Total.....				104,777
Miscellaneous charges:				
Transfers or reregistrations.....	8,768.....			8,816
Duplicate registrations.....	52.....			52
Duplicate car plates.....	3,476.....			3,482
Official cars.....	3,898, State, county, and municipality.....			41,008
Total.....				53,358
State motor-vehicle fees and taxes.....				5,623,933
State motor-fuel taxes.....	207,268,299 gallons; rate, 7 cents.....			14,508,777
All State fees and taxes.....				20,132,710
County fees and taxes.....				0
Municipal fees and taxes: Motor-fuel taxes.....	12 municipalities, 13 reported out of 13.....			85,427
Personal-property tax collected on motor vehicles (all jurisdictions).....				0
Grand total all fees and taxes (State, county, and municipal).....				20,218,137

<sup>1</sup> Includes 187 city busses.<sup>2</sup> Includes 381 wreckers at flat rate of \$25, amounting to \$7,049.<sup>3</sup> Estimated pro rata between trucks and trailers.<sup>4</sup> Data reported on regular motor-vehicle statement.



TABLE 90.—Summary of State, county, and municipal fees and taxes, including personal-property taxes, paid by motor-vehicle owners in GEORGIA in 1932

Item	Number of regularly registered vehicles	State regular registration fees	State special taxes			Total of all fees and taxes
			Mileage tax	Public service commission fees	Occupation tax	
State fees and taxes:						
Private passenger cars.....	244,392	\$2,995,342				\$2,995,342
Passenger cars for hire:						
Taxis, U-Drive-It, livery.....	560	9,310			\$4,989	14,299
Ambulances and hearses.....						
Total.....	560	9,310			4,989	14,299
Busses:						
School.....	152	4,709				4,709
Contract and sight-seeing.....	188	1 6,553				6,553
Public carrier.....	374	1 10,896	\$52,706	\$10,356	2,818	76,776
Total.....	714	22,158	52,706	10,356	2,818	88,038
Total passenger service.....	245,666	3,026,810	52,706	10,356	7,807	3,097,679
Trucks and tractor trucks:						
Privately operated.....	340,977	700,509			4 7,527	708,036
Contract carriers.....	86	1 2,399	1 3,666	2,381		8,446
Common carriers.....	987	1 27,595	52,744	27,329		107,668
Total.....	42,050	730,503	56,410	29,710	7,527	824,150
Total motor vehicles.....	287,716	3,757,313	109,116	40,066	15,334	3,921,829
Trailers and semitrailers:						
Privately operated.....	3,750	33,999				33,999
Contract carriers.....	13	104	456	360		920
Common carriers.....	258	2,353	16,557	7,144		26,054
Total.....	4,021	36,456	17,013	7,504		60,973
Total freight service.....	46,071	766,959	73,423	37,214	7,527	885,123
Total vehicles.....	291,737	3,793,769	126,129	47,570	15,334	3,982,802
Motorcycles.....	977	4,853				4,853
Operators' licenses:						
Private operator.....	No charge.....					
Chauffeur.....	3,783 at \$2.....					7,544
Total.....						7,544
Certificates of title.....	Not required.....					
Miscellaneous charges:						
Transfers or reregistrations.....	9,802 at 50 cents.....					4,901
Duplicate registrations.....	732 at 50 cents.....					366
Official cars.....						
Other miscellaneous.....	1,555 replacements at \$1.....					1,555
Total.....						6,822
State motor-vehicle fees and taxes.....						4,002,021
State motor-fuel taxes.....	198,980,154 gallons; rate, 6 cents.....					11,938,809
All State fees and taxes.....						15,940,830
County fees and taxes.....	72 counties reported out of 159.....					0
Municipal fees and taxes:						
Registration fees.....	7 municipalities.....					7,264
Franchise fees.....	9 municipalities.....					10,482
Other taxes and fees.....	3 municipalities.....					738
Total.....	235 reported out of 577.....					18,484
Personal-property tax collected on motor vehicles (all jurisdictions).....						542,000
Grand total, all fees and taxes (State, county, and municipal).....						16,501,314

<sup>1</sup> Pro rata estimates.  
<sup>2</sup> City busses.

<sup>3</sup> Includes 518 wreckers.  
<sup>4</sup> Covers gasoline and oil trucks.

TABLE 91.—Summary of State, county, and municipal fees and taxes, including personal-property taxes, paid by motor-vehicle owners in IDAHO in 1932

Item	Number of regularly registered vehicles	State regular registration fees	Receipts tax	Total of all fees and taxes
State fees and taxes:				
Private passenger cars.....	81,913	\$1,192,461		\$1,192,461
Passenger cars for hire <sup>1</sup> .....				
Busses:				
School <sup>2</sup> .....				
Contract and sight-seeing.....				
Public carrier.....	96	24,166	\$4,399	28,565
Total.....	96	24,166	4,399	28,565
Total passenger service.....	82,009	1,216,627	4,399	1,221,026
Trucks and tractor trucks:				
Privately operated <sup>3</sup> .....	12,869	307,399		307,399
Contract carriers.....	1,006	43,191		43,191
Common carriers.....	155	18,867	4 4,179	23,046
Total.....	14,030	369,457	4,179	373,636
Total motor vehicles.....	96,039	1,586,084	8,578	1,594,662
Trailers and semitrailers:				
Privately operated.....	9,905	10,698		10,698
Contract carriers.....	128	1,496		1,496
Common carriers.....	22	1,714	4 840	2,554
Total.....	10,055	13,908	840	14,748
Total freight service.....	24,085	383,365	5,019	388,384
Total vehicles.....	106,094	1,599,992	9,418	1,609,410
Motorcycles.....	306	1,530		1,530
Operators' licenses:				
Private operator.....				0
Chauffeur.....	377 at \$2.....			754
Total.....				754
Certificates of title:				
Originals and transfers.....	7,873 originals and 23,104 transfers.....			(*)
Duplicates.....	3,204 at 50 cents.....			2,663
Total certificates.....				2,663
Miscellaneous charges:				
Duplicate car plates.....				316
Temporary entry permits.....	862 automobiles, nonresident fees.....			7,091
Other miscellaneous.....				
Total.....				7,407
State motor-vehicle fees and taxes.....				1,621,764
State motor-fuel taxes.....	45,554,550 gallons; rate, 5 cents.....			2,277,727
All State fees and taxes.....				3,899,491
County fees and taxes.....				0
Municipal fees and taxes.....				0
Personal-property tax collected on motor vehicles (all jurisdictions).....				0
Grand total, all fees and taxes (State, county, and municipal).....				3,899,491

<sup>1</sup> Included in private passenger cars. Additional fees of 29 taxis in private passenger cars.

<sup>2</sup> Registered as trucks.

<sup>3</sup> Includes school busses.

<sup>4</sup> Pro rata of \$5,019 between trucks and trailers.

<sup>5</sup> No charge.

<sup>6</sup> Reported on regular motor-vehicle statement.



## TAXATION OF MOTOR VEHICLES, 1932

TABLE 92.—Summary of State, county, and municipal fees and taxes, including personal-property taxes, paid by motor-vehicle owners in ILLINOIS in 1932

Item	Number of regularly registered vehicles	State regular registration fees	Total of all fees and taxes
State fees and taxes:			
Private passenger cars.....	1, 309, 701	\$12, 212, 194	\$12, 212, 194
Passenger cars for hire <sup>1</sup> .....			
Busses:			
School.....	31	128	128
Contract and sight-seeing.....	1, 595	130, 263	130, 263
Public carrier.....			
Total.....	1, 626	130, 391	130, 391
Total passenger service.....	1, 311, 327	12, 342, 585	12, 342, 585
Trucks and tractor trucks:			
Privately operated.....	177, 820	3, 840, 364	3, 840, 364
Contract carriers.....			
Common carriers.....			
Total.....	177, 820	3, 840, 364	3, 840, 364
Total motor vehicles.....	1, 489, 147	16, 182, 949	16, 182, 949
Trailers and semitrailers:			
Privately operated.....	8, 903	116, 496	116, 496
Contract carriers.....			
Common carriers.....			
Total.....	8, 903	116, 496	116, 496
Total freight service.....	186, 723	3, 956, 860	3, 956, 860
Total vehicles.....	1, 498, 050	16, 299, 445	16, 299, 445
Motorcycles.....	5, 274	16, 440	16, 440
Operators' licenses: Chauffeur.....	70, 788		230, 073
Certificates of title.....			0
Miscellaneous charges:			
Transfers or reregistrations.....	Passenger cars, \$175,807; trucks, \$5,532.		181, 339
Duplicate car plates.....			60, 808
Official cars.....	Passenger, 1,956; trucks, 4,710; busses, 115; trailers, 101.		13, 764
Other miscellaneous.....	Special engine numbers, transit permits, certified copies, auto lists, etc.		72, 987
Total.....			328, 898
State motor-vehicle fees and taxes.....			16, 874, 856
State motor-fuel taxes.....	958,468,356 gallons; rate, 3 cents.		28, 754, 051
All State fees and taxes.....			45, 628, 907
County fees and taxes.....			0
Municipal fees and taxes:			
Registration fees.....	191 municipalities.....	6, 207, 095	
Franchise fees.....	53 municipalities.....	37, 538	
Other taxes and fees.....	18 municipalities.....	19, 323	
Total.....	372 reported out of 440.....	6, 263, 956	
Personal-property tax collected on motor vehicles (all jurisdictions).....			1, 855, 000
Grand total all fees and taxes (State, county, and municipal).....			53, 747, 863

<sup>1</sup> Included with private passenger cars. Municipalities reported 4,451 taxis licensed.

TABLE 93.—Summary of State, county, and municipal fees and taxes, including personal-property taxes, paid by motor-vehicle owners in INDIANA in 1932

Item	Number of regularly registered vehicles <sup>1</sup>	State regular registration fees	Total of all fees and taxes
State fees and taxes:			
Private passenger cars.....	674, 230	\$4, 164, 349	\$4, 164, 349
Passenger cars for hire <sup>2</sup> .....			
Busses:			
School <sup>3</sup> .....			
Contract and sight-seeing.....	877	68, 648	68, 648
Public carrier.....			
Total.....	877	68, 648	68, 648
Total passenger service.....	675, 107	4, 232, 997	4, 232, 997
Trucks and tractor trucks:			
Privately operated.....	122, 019	1, 455, 292	1, 455, 292
Contract carriers.....			
Common carriers <sup>4</sup> .....			
Total.....	122, 019	1, 455, 292	1, 455, 292
Total motor vehicles.....	797, 126	5, 688, 289	5, 688, 289
Trailers and semitrailers:			
Privately operated.....	23, 543	128, 288	128, 288
Contract carriers.....			
Common carriers <sup>4</sup> .....			
Total.....	23, 543	128, 288	128, 288
Total freight service.....	145, 562	1, 583, 580	1, 583, 580
Total vehicles.....	820, 669	5, 816, 577	5, 816, 577
Motorcycles.....	2, 529	4, 640	4, 640
Operators' licenses:			
Private operator.....	67,013 at 25 cents.....		16, 753
Chauffeur.....	51,951 at 25 cents.....		12, 988
Total.....			29, 741
Certificates of title.....	264, 488 at 50 cents.....		132, 244
Miscellaneous charges:			
Transfer or reregistrations.....	59, 836		<sup>5</sup> 150, 962
Duplicate car plates.....			<sup>5</sup> 28, 705
Total.....			<sup>5</sup> 179, 667
State motor-vehicle fees and taxes.....			6, 162, 869
State motor-fuel taxes.....	418,489,040 gallons; rate, 4 cents.		16, 739, 561
All State fees and taxes.....			22, 902, 430
County fees and taxes.....			0
Municipal fees and taxes: Franchise fees.....	36 municipalities, 263 reported out of 284.		105, 382
Personal-property tax collected on motor vehicles (all jurisdictions).....			2, 017, 000
Grand total all fees and taxes (State, county, and municipal).....			25, 024, 812

<sup>1</sup> No free State tags.<sup>2</sup> Included with private passenger cars.<sup>3</sup> Included in trucks and cannot be separated.<sup>4</sup> Licensed by public service commission; no fee charged and no record kept.<sup>5</sup> As reported on regular motor-vehicle statement.



TABLE 94.—Summary of State, county, and municipal fees and taxes, including personal-property taxes, paid by motor-vehicle owners in IOWA in 1932

Item	Number of regularly registered vehicles	State regular registration fees	State special taxes		Total of all fees and taxes
			Mileage tax	Franchise fees	
State fees and taxes:					
Private passenger cars.....	605,693	\$9,130,146	-----	-----	\$9,130,146
Passenger cars for hire <sup>1</sup> .....	-----	-----	-----	-----	-----
Busses:					
School.....	2,077	31,155	-----	-----	31,155
Contract and sight-seeing.....	-----	-----	-----	-----	-----
Public carrier.....	<sup>2</sup> 253	25,489	\$188,873	-----	214,362
Total.....	2,330	56,644	188,873	-----	245,517
Total passenger service.....	608,023	9,186,790	188,873	-----	9,375,663
Trucks and tractor trucks:					
Privately operated.....	67,079	1,374,318	-----	-----	1,374,318
Contract carriers.....	7,333	387,435	-----	\$38,060	425,495
Common carriers.....	<sup>3</sup> 470	37,265	91,265	-----	128,530
Total.....	74,882	1,799,018	91,265	38,060	1,928,343
Total motor vehicles.....	682,905	10,985,808	280,138	38,060	11,304,006
Trailers and semitrailers:					
Privately operated.....	2,608	24,642	-----	-----	24,642
Contract carriers.....	241	9,695	-----	1,585	11,280
Common carriers.....	25	950	-----	-----	950
Total.....	2,874	35,287	-----	1,585	36,872
Total freight service.....	77,756	1,834,305	91,265	39,645	1,965,215
Total vehicles.....	685,779	11,021,095	280,138	39,645	11,340,878
Motorcycles <sup>4</sup> .....	1,605	5,710	-----	<sup>5</sup> 20	5,730
Operators' licenses:					
Private operator <sup>5</sup> .....	449,401 non-car-owners at 25 cents....				112,350
Chauffeur.....	22,527 at \$2.....				45,054
Duplicates.....	13,807 at 25 cents, 201 chauffeurs at 50 cents, 148 license badges at \$1.				3,700
Total.....					161,104
Certificates of title.....	223,161 transfers at 50 cents.....				111,580
Miscellaneous charges:					
Transfers or reregistrations.....	\$113,848 minus \$75,327 (refunded).....				38,521
Duplicate registrations.....	8,045 at 50 cents.....				4,023
Duplicate car plates.....	3,246 at 50 cents.....				1,623
Total.....					44,167
State motor-vehicle fees and taxes.....					11,663,459
State motor-fuel taxes.....	299,004,568 gallons; rate, 3 cents.....				8,970,137
All State fees and taxes.....					20,633,596
County fees and taxes.....					0
Municipal fees and taxes:					
Franchise fees.....	28 municipalities.....				6,508
Other taxes and fees.....	5 municipalities.....				731
Total.....	160 reported out of 186.....				7,239
Personal-property tax collected on motor vehicles (all jurisdictions).....					0
Grand total all fees and taxes (State, county, and municipal).....					20,640,835

<sup>1</sup> Included with private passenger cars. Municipalities reported 263 taxicabs.<sup>2</sup> Excludes 35 nonresident busses.<sup>3</sup> Excludes 284 nonresident trucks.<sup>4</sup> Includes 4 contract carriers taxed \$5 each.<sup>5</sup> Free licenses to 538,854 car owners.

TABLE 95.—Summary of State, county, and municipal fees and taxes, including personal-property taxes, paid by motor-vehicle owners in KANSAS in 1932

Item	Number of regularly registered vehicles	State regular registration fees	Mileage tax	Total of all fees and taxes
State fees and taxes:				
Private passenger cars.....	432,724	\$4,354,320	-----	\$4,354,320
Passenger cars for hire:				
Taxicabs, U-Drive-It, livery.....	81	2,386	-----	2,386
Ambulances and hearses <sup>1</sup> .....	-----	-----	-----	-----
Total.....	81	2,386	-----	2,386
Busses:				
School <sup>2</sup> .....	-----	-----	-----	-----
Contract and sight-seeing.....	16	1,893	-----	1,893
Public carrier.....	185	4,502	-----	4,502
Total.....	201	6,395	-----	6,395
Total passenger service.....	433,006	4,363,101	-----	4,363,101
Trucks and tractor trucks:				
Privately operated.....	65,489	831,315	-----	831,315
Contract carriers.....	5,739	105,201	-----	105,201
Common carriers.....	550	15,134	-----	15,134
Total.....	71,778	<sup>3</sup> 951,650	-----	951,650
Total motor vehicles.....	504,784	5,314,751	-----	5,314,751
Trailers and semitrailers:				
Privately operated.....	1,681	10,294	-----	10,294
Contract carriers.....	277	3,035	-----	3,035
Common carriers.....	73	865	-----	865
Total.....	2,031	14,194	-----	14,194
Total freight service.....	73,809	965,844	-----	965,844
Mileage tax, all carriers <sup>4</sup> .....	-----	-----	186,153	186,153
Total vehicles.....	506,815	5,328,945	186,153	5,515,098
Motorcycles.....	878	4,122	-----	4,122
Operators' licenses:				
Private operator.....	40,361 at 25 cents.....			10,090
Chauffeur.....	5,821 at \$2.....			11,642
Duplicates.....	4,072 private at 25 cents, and 232 chauffeur at \$1.			1,250
Total.....				22,982
Certificates of title.....				0
Miscellaneous charges:				
Transfers or reregistrations.....				50,402
Duplicate registrations.....				9,204
Duplicate car plates.....				1,644
Other miscellaneous.....	New engine numbers.....			220
Total.....				<sup>5</sup> 61,470
State motor-vehicle fees and taxes.....				5,603,672
State motor-fuel taxes.....	247,349,852 gallons; rate, 3 cents.....			7,420,495
All State fees and taxes.....				13,024,167
County fees and taxes.....				0
Municipal fees and taxes.....				0
Personal-property tax collected on motor vehicles (all jurisdictions).....				908,000
Grand total all fees and taxes (State, county, and municipal).....				13,932,167

<sup>1</sup> Fees of 14 included with trucks.<sup>2</sup> No fee charged for 83 busses.<sup>3</sup> Includes additional fees of \$25,133 prorated above.<sup>4</sup> Payments of ton-mile tax not classified. Total includes all payments by for-hire carriers of persons and property and certain classes of private carriers.<sup>5</sup> Data here shown reported in regular motor-vehicle statement.



## TAXATION OF MOTOR VEHICLES, 1932

TABLE 96.—Summary of State, county, and municipal fees and taxes, including personal-property taxes, paid by motor-vehicle owners in KENTUCKY in 1932

Item	Number of regularly registered vehicles	State regular registration fees	State special taxes		Total of all fees and taxes
			Mileage tax	Other fees	
State fees and taxes:					
Private passenger cars.....	258, 179	\$2, 953, 843			\$2, 953, 843
Passenger cars for hire:					
Taxicabs, U-Drive-It, livery.....	1, 118	19, 184			19, 184
Ambulances and hearses.....					
Total.....	1, 118	19, 184			19, 184
Busses:					
School <sup>1</sup> .....					
Contract and sight-seeing.....					
Public carrier <sup>2</sup> .....	391	52, 508	\$54, 067	\$2, 690	109, 265
Total.....	391	52, 508	54, 067	2, 690	109, 265
Total passenger service.....	259, 688	3, 025, 535	54, 067	2, 690	3, 082, 292
Trucks and tractor trucks:					
Privately operated.....	28, 710	1, 005, 498			1, 005, 498
Contract carriers.....	2, 453	116, 223	50, 960	39, 760	206, 943
Common carriers.....	458	28, 239	27, 577	5, 150	60, 966
Total.....	31, 621	1, 149, 960	78, 537	44, 910	1, 273, 407
Total motor vehicles.....	291, 309	4, 175, 495	132, 604	47, 600	4, 355, 699
Trailers and semitrailers <sup>3</sup> .....					
Total freight service.....	31, 621	1, 149, 960	78, 537	44, 910	1, 273, 407
Total vehicles.....	291, 309	4, 175, 495	132, 604	47, 600	4, 355, 699
Motorcycles.....	804	3, 323			3, 323
Operators' licenses:					
Chauffeur.....	14,393 at \$2.....				26, 905
Certificates of title.....	None issued.....				0
Miscellaneous charges:					
Transfers, or reregistrations.....	69,662, at \$1 each.....				69, 662
Temporary entry permits.....	In transit plates.....				4 241
Other miscellaneous.....	Special plates, \$1,614.....				1, 614
Total.....					71, 517
State motor-vehicle fees and taxes.....					4, 457, 444
State motor-fuel taxes.....	164,057,785 gallons; rate, 5 cents.....				8, 202, 889
All State fees and taxes.....					12, 660, 333
County fees and taxes.....					0
Municipal fees and taxes:					
Registration fees.....	79 municipalities.....				298, 681
Franchise fees.....	61 municipalities.....				7, 155
Total.....	214 reported out of 261.....				305, 836
Personal-property tax collected on motor vehicles (all jurisdictions).....					850, 000
Grand total all fees and taxes (State, county, and municipal).....					13, 816, 169

<sup>1</sup> Tax-exempt, 220 busses.<sup>2</sup> Includes 188 city busses, with fees of \$16,565.<sup>3</sup> Full trailers prohibited; semitrailers registered with trucks.<sup>4</sup> Data reported in regular motor-vehicle statement.

TABLE 97.—Summary of State, county, and municipal fees and taxes, including personal-property taxes, paid by motor-vehicle owners in LOUISIANA in 1932

Item	Number of regularly registered vehicles	State regular registration fees	Total of all fees and taxes
State fees and taxes:			
Private passenger cars.....	195, 083	\$2, 028, 750	\$2, 028, 750
Passenger cars for hire:			
Taxicabs, U-Drive-It, livery.....	1, 517	29, 939	29, 939
Ambulances and hearses.....			
Total.....	1, 517	29, 939	29, 939
Busses:			
School <sup>1</sup> .....			
Contract, and sight-seeing.....			
Public carrier.....	424	42, 988	42, 988
Total.....	424	42, 988	42, 988
Total passenger service.....	197, 024	3, 001, 677	3, 001, 677
Trucks and tractor trucks:			
Privately operated.....	41, 757	887, 910	887, 910
Contract carriers.....			
Common carriers.....	96	3, 648	3, 648
Total.....	41, 853	891, 558	891, 558
Total motor vehicles.....	238, 877	3, 893, 235	3, 893, 235
Trailers and semitrailers:			
Privately operated.....	6, 447	133, 460	133, 460
Contract carriers.....			
Common carriers.....	46	3, 538	3, 538
Total.....	6, 493	136, 998	136, 998
Total freight service.....	48, 346	1, 028, 556	1, 028, 556
Total vehicles.....	245, 370	4, 030, 233	4, 030, 233
Motorcycles.....	660	4, 111	4, 111
Operators' licenses:			
Private operator.....			0
Chauffeur.....	19,750, at \$3.....		59, 250
Duplicates.....	106.....		146
Total.....			59, 396
Certificates of title.....			0
Miscellaneous charges: Temporary entry permits.....	Nonresident permits.....		409
State motor-vehicle fees and taxes.....			4, 094, 149
State motor-fuel taxes.....	166,014,436 gallons; rate, 5 cents.....		8, 300, 722
All State fees and taxes.....			12, 394, 871
County fees and taxes: <sup>2</sup>			
Motor-fuel taxes.....	45 parishes.....		1, 138, 729
Franchise fees.....	26 parishes.....		2, 306
Total.....	64 reported out of 64.....		1, 141, 035
Municipal fees and taxes:			
Other taxes and fees.....	1 municipality.....		234, 000
Personal-property tax collected on motor vehicles (all jurisdictions).....			785, 000
Grand total all fees and taxes (State, county, and municipal).....			14, 554, 906

<sup>1</sup> Included in passenger cars.<sup>2</sup> Includes chauffeurs' badges.<sup>3</sup> Taxes imposed by parishes.



TABLE 98.—Summary of State, county, and municipal fees and taxes, including personal-property taxes, paid by motor-vehicle owners in MAINE in 1932

Item	Number of regularly registered vehicles	State regular registration fees	Total of all fees and taxes
State fees and taxes:			
Private passenger cars.....	133,837	\$1,686,694	\$1,686,694
Passenger cars for hire:			
Taxicabs.....	1,271	42,369	42,369
Ambulances and hearses.....			
Total.....	1,271	42,369	42,369
Busses:			
School.....			
Contract and sight-seeing.....			
Public carrier.....	113	10,920	10,920
Total.....	113	10,920	10,920
Total passenger service.....	135,221	1,739,983	1,739,983
Trucks and tractor trucks:			
Privately operated.....	36,203	661,711	661,711
Contract carriers.....			
Common carriers.....			
Total.....	36,203	661,711	661,711
Total motor vehicles.....	171,424	2,401,694	2,401,694
Trailers and semitrailers:			
Privately operated.....	4,136	9,896	9,896
Contract carriers.....			
Common carriers.....			
Total.....	4,136	9,896	9,896
Total freight service.....	40,339	671,607	671,607
Total vehicles.....	175,560	2,411,590	2,411,590
Motorcycles.....	964	5,150	5,150
Operators' licenses:			
Private operator.....	190,448 motor vehicles and 50 motorcycles at \$2 each.		380,996
Chauffeur.....	27,104 at \$3 and 2,250 transfers at \$1.50 each.		84,687
Duplicates.....	2,016 at 50 cents each.		1,008
Total.....			466,691
Certificates of title.....	Not required.		
Miscellaneous charges:			
Duplicate car plates.....	231		462
Temporary entry permits.....	Nonresident permits, 12 at \$10 each.		120
Total.....			582
State motor-vehicle fees and taxes.....			2,884,013
State motor-fuel taxes.....	105,167,540 gallons; rate, 4 cents.		4,206,702
All State fees and taxes.....			7,090,715
County fees and taxes.....			0
Municipal fees and taxes.....			0
Personal-property tax collected on motor vehicles (all jurisdictions).			1,034,000
Grand total all fees and taxes (State, county, and municipal).			8,124,715

<sup>1</sup> Includes 2,548 convertible cars, fees \$27,237, and 46 tractors, fees \$855.

TABLE 99.—Summary of State, county, and municipal fees and taxes, including personal-property taxes, paid by motor-vehicle owners in MARYLAND in 1932

Item	Number of regularly registered vehicles	State regular registration fees	Mileage tax	Total of all fees and taxes
State fees and taxes:				
Private passenger cars.....	273,463	\$2,078,199		\$2,078,199
Passenger cars for hire:				
Taxicabs, U-Drive-It, livery.....	6,383	46,975		46,975
Ambulances and hearses.....				
Total.....	6,383	46,975		46,975
Busses:				
School.....				
Contract and sight-seeing.....				
Public carrier.....	733	(1)	\$175,694	175,694
Total.....	733		175,694	175,694
Total passenger service.....	280,579	2,125,174	175,694	2,300,868
Trucks and tractor trucks:				
Privately operated.....	41,152	391,351		391,351
Contract carriers.....				
Common carriers.....	375	(2)	\$67,758	67,758
Total.....	41,527	391,351	67,758	459,109
Total motor vehicles.....	322,106	2,516,525	243,452	2,759,977
Trailers and semitrailers:				
Privately operated.....	1,243	35,741		35,741
Contract carriers.....				
Common carriers.....	68	(3)	(3)	
Total.....	1,311	35,741		35,741
Total freight service.....	42,838	427,092	67,758	494,850
Total vehicles.....	323,417	2,552,266	243,452	2,795,718
Motorcycles.....	1,553	7,587		7,587
Operators' licenses:				
Private operator.....	70,182 private cars and 499 motorcycles.			97,634
Chauffeur.....	47,089			141,267
Total.....				238,901
Certificates of title.....	117,869, new and transfers.			117,869
Miscellaneous charges:				
Transfers or reregistrations.....	40,969			\$ 64,167
Duplicate registrations.....	16,026 at 50 cents.			\$ 8,013
Total.....				72,180
State motor-vehicle fees and taxes.....				3,232,255
State motor-fuel taxes.....	187,505,794 gallons; rate, 4 cents.			7,500,232
All State fees and taxes.....				10,732,487
County fees and taxes.....				0
Municipal fees and taxes.....				0
Personal-property tax collected on motor vehicles (all jurisdictions).				1,487,000
Grand total all fees and taxes (State, county, and municipal).				12,219,487

<sup>1</sup> Seat-mileage tax in lieu of registration fees.<sup>2</sup> Ton-mile tax in lieu of registration fees.<sup>3</sup> No charge; fees included with those of trucks.<sup>4</sup> Data as reported in regular motor-vehicle statement.



TABLE 100.—Summary of State, county, and municipal fees and taxes, including personal-property taxes, paid by motor-vehicle owners in MASSACHUSETTS in 1932

Item	Number of regularly registered vehicles	State regular registration fees	Total of all fees and taxes
State fees and taxes:			
Private passenger cars.....	694,357	\$2,489,699	\$2,489,699
Passenger cars for hire <sup>1</sup> .....			(1)
Busses:			
School.....	643	1,285	1,285
Contract and sight-seeing.....	1,708	20,751	20,751
Public carrier.....	1,650	67,350	67,350
Total.....	4,001	89,386	89,386
Total passenger service.....	698,358	2,579,085	2,579,085
Trucks and tractor trucks:			
Privately operated.....	87,777	963,414	963,414
Contract carriers.....	15,182	253,103	253,103
Common carriers.....			
Total.....	102,959	1,216,517	1,216,517
Total motor vehicles.....	801,317	3,795,602	3,795,602
Trailers and semitrailers:			
Privately operated.....	691	34,412	34,412
Contract carriers.....	426	17,084	17,084
Common carriers.....			
Total.....	1,117	51,496	51,496
Total freight service.....	104,076	1,268,013	1,268,013
Total vehicles.....	802,434	3,847,098	3,847,098
Motorcycles.....	1,473	1,974	1,974
Operators' licenses:			
Private operator.....	1,015,874		2,031,748
Chauffeur.....			
Permits, temporary (examinations). 79,925 at \$1 and \$2.....			142,964
Total.....			2,174,712
Certificates of title.....			0
Miscellaneous charges: <sup>2</sup>			
Transfers or reregistrations.....			
Duplicate registrations.....	37,004 at \$1.....		37,004
Duplicate car plates.....	7,146 at \$1.....		7,146
Other miscellaneous.....			5,527
Total.....			49,677
State motor-vehicle fees and taxes.....			6,073,461
State motor-fuel taxes.....	550,642,607 gallons; rate, 3 cents.		16,519,278
All State fees and taxes.....			22,592,739
County fees and taxes.....			0
Municipal fees and taxes.....			0
Personal-property tax collected on motor vehicles (all jurisdictions).....			6,184,000
Grand total all fees and taxes (State, county, and municipal).....			28,776,739

<sup>1</sup> Included in private passenger cars.<sup>2</sup> Total reported in survey, details on regular motor-vehicle statement.

TABLE 101.—Summary of State, county, and municipal fees and taxes, including personal-property taxes, paid by motor-vehicle owners in MICHIGAN in 1932

Item	Number of regularly registered vehicles	State regular registration fees	Franchise fees	Total of all fees and taxes
State fees and taxes:				
Private passenger cars.....	1,001,130	\$14,105,480		\$14,105,480
Passenger cars for hire:				
Taxicabs, U-Drive-It, livery.....	10,796	212,873		212,873
Ambulances and hearses.....				
Total.....	10,796	212,873		212,873
Busses:				
School.....	485	73,628		73,628
Contract and sight-seeing.....				
Public carrier.....	540	65,659	\$64,736	130,395
Total.....	1,025	139,287	64,736	204,023
Total passenger service.....	1,012,951	14,457,640	64,736	14,522,376
Trucks and tractor trucks:				
Privately operated.....	120,760	3,538,816		3,538,816
Contract carriers.....	1,492	108,777	71,354	180,131
Common carriers.....	1,021	70,378	57,934	128,312
Total.....	123,273	3,717,971	129,288	3,847,259
Total motor vehicles.....	1,136,224	18,175,611	194,024	18,369,635
Trailers and semitrailers:				
Privately operated.....	75,799	366,764		366,764
Contract carriers.....	801	52,851	36,734	89,585
Common carriers.....	938	57,431	51,797	109,228
Total.....	77,538	477,046	88,531	565,577
Total freight service.....	200,811	4,195,017	217,819	4,412,836
Total vehicles.....	1,213,762	18,652,657	282,555	18,935,212
Motorcycles.....	2,998	11,340		11,340
Operators' licenses:				
Private operator.....	394,716 at \$1.....			394,716
Chauffeur.....	60,856 at \$2.....			116,894
Duplicates.....	7,373 at \$1.....			7,373
Total.....				518,983
Certificates of title:				
Originals and transfers.....	Originals 122,105 at \$1; transfers, 248,327 at \$1; 17,164 at 50 cents.			379,014
Duplicates.....	14,926 at \$1.....			14,926
Total.....				393,940
Miscellaneous charges:				
Transfers, or reregistrations.....				<sup>1</sup> 168,486
Duplicate car plates.....				<sup>1</sup> 30,680
Temporary entry permits.....				1,030
Total.....				200,196
State motor-vehicle fees and taxes.....				20,059,671
State motor-fuel taxes.....	681,044,263 gallons; rate, 3 cents.			20,431,328
All State fees and taxes.....				40,490,999
County fees and taxes.....				0
Municipal fees and taxes:				
Franchise fees.....	40 municipalities.....			152,710
Other taxes and fees.....	22 municipalities.....			6,806
Total.....	420 reported out of 484.....			159,516
Personal-property tax collected on motor vehicles (all jurisdictions).....				0
Grand total all fees and taxes (State, county, and municipal).....				40,650,515

<sup>1</sup> Data from regular motor-vehicle statement.



TABLE 102.—Summary of State, county, and municipal fees and taxes, including personal-property taxes, paid by motor-vehicle owners in MINNESOTA in 1932

Item	Number of regularly registered vehicles	State regular registration fees	Franchise tax	Total of all fees and taxes
State fees and taxes:				
Private passenger cars.....	581,088	\$7,922,212		\$7,922,212
Passenger cars for hire <sup>2</sup> .....				
Busses:				
School <sup>3</sup> .....				
Contract, and sight-seeing <sup>2</sup> .....				
Public carrier.....	215	111,281	\$425	111,706
Total.....	215	111,281	425	111,706
Total passenger service.....	581,303	8,033,493	425	8,033,918
Trucks and tractor trucks:				
Privately operated.....	92,924	1,660,532		1,660,532
Contract carriers.....	8,448	207,141		207,141
Common carriers.....	278	43,027	\$661	43,688
Total.....	101,650	1,910,700	661	1,911,361
Total motor vehicles.....	682,953	9,944,193	1,086	9,945,279
Trailers and semitrailers:				
Privately operated.....	21,023	53,588		53,588
Contract carriers.....	416	6,552		6,552
Common carriers.....	90	8,178	\$214	8,392
Total.....	21,529	68,318	214	68,532
Total freight service.....	123,179	1,979,018	875	1,979,893
Total vehicles.....	704,482	10,012,511	1,300	10,013,811
Motorcycles.....	1,704	5,844		5,844
Operators' licenses:				
Private operator.....				( <sup>5</sup> )
Chauffeur.....	43,215; first examination,			49,383
	\$1.50; renewals, \$1.			
Duplicates.....	232 lost chauffeur badges.....			\$262
Total.....				49,645
Certificates of title.....	Not required.....			0
Miscellaneous charges:				
Duplicate registrations.....	1,781 certificates, at 25 cents each.....			445
Duplicate car plates.....				\$5,218
Temporary entry permits.....	Reciprocity permits.....			\$981
Official cars.....	Plates, at 35 cents each.....			1,729
Total.....				8,373
State motor-vehicle fees and taxes.....				10,077,673
State motor-fuel taxes.....	333,351,913 gallons; rate, 3 cents.....			10,000,557
All State fees and taxes.....				20,078,230
County fees and taxes.....				0
Municipal fees and taxes:				
Franchise fees.....	18 municipalities, 98 reported out of 103.....			18,958
Personal-property tax collected on motor vehicles (all jurisdictions).....				0
Grand total all fees and taxes (State, county, and municipal).....				20,097,188

<sup>1</sup> Excludes plate fees for 1,287 non-tax-paid cars.<sup>2</sup> Included in private passenger cars.<sup>3</sup> 318 non-tax-paid plate fees shown in miscellaneous.<sup>4</sup> Pro rata estimate on trucks and trailers.<sup>5</sup> No charge.<sup>6</sup> From regular motor-vehicle statement.

TABLE 103.—Summary of State, county, and municipal fees and taxes, including personal-property taxes, paid by motor-vehicle owners in MISSISSIPPI in 1932

Item	Number of regularly registered vehicles	State regular registration fees	Mileage tax	Total of all fees and taxes
State fees and taxes:				
Private passenger cars.....	126,505	\$1,586,053		\$1,586,053
Passenger cars for hire:				
Taxicabs, U-Drive-It, livery <sup>1</sup> .....	46	1,390		1,390
Ambulances and hearses.....				
Total.....	46	1,390		1,390
Busses:				
School.....	1,789	20,580		20,580
Contract and sight-seeing.....	204	14,831		14,831
Public carrier.....	33	4,225	\$2,858	7,083
Total.....	2,026	39,636	2,858	42,494
Total passenger service.....	128,577	1,627,079	2,858	1,629,937
Trucks and tractor trucks:				
Privately operated.....	25,164	442,105	1,886	443,991
Contract carriers.....				
Common carriers.....				
Total.....	25,164	442,105	1,886	443,991
Total motor vehicles.....	153,741	2,069,184	4,744	2,073,928
Trailers and semitrailers:				
Privately operated.....	2,498	46,129		46,129
Contract carriers.....				
Common carriers.....				
Total.....	2,498	46,129		46,129
Total freight service.....	27,662	488,234	1,886	490,120
Total vehicles.....	156,239	2,115,313	4,744	2,120,057
Motorcycles.....	144	1,483		1,483
Operators' licenses.....	No State licenses.....			
Certificates of title.....	Not required.....			0
Miscellaneous charges:				
Duplicate car plates.....	2,363, at \$2.50.....			5,908
Temporary entry permits.....				8,669
Official cars.....	Passenger, 665; trucks, 1,322; 9 motorcycles; 82 trailers.....			2,078
Total.....				16,655
State motor-vehicle fees and taxes.....				2,138,195
State motor-fuel taxes.....	96,732,445 gallons; 5½ cents to June 1, thereafter 6 cents.....			5,650,161
All State fees and taxes.....				7,788,356
County fees and taxes:				
Motor-fuel taxes.....	3 counties.....			117,817
Other taxes and fees.....	2 counties.....			33,923
Total.....	16 reported out of 82.....			151,740
Municipal fees and taxes:				
Franchise fees.....	15 municipalities, 126 reported out of 306.....			446
Personal-property tax collected on motor vehicles (all jurisdictions).....				447,000
Grand total all fees and taxes (State, county, and municipal).....				8,387,542

<sup>1</sup> 144 taxis reported by municipalities; included in private passenger cars.



TABLE 104.—Summary of State, county, and municipal fees and taxes, including personal-property taxes, paid by motor-vehicle owners in MISSOURI in 1932

Item	Number of regularly registered vehicles	State regular registration fees	Public service license fees	Total of all fees and taxes
State fees and taxes:				
Private passenger cars.....	617, 995	\$8, 036, 791		\$8, 036, 791
Passenger cars for hire <sup>1</sup> .....				
Busses:				
School <sup>1</sup> .....				
Contract, and sight-seeing <sup>1</sup> .....				
Public carrier.....	200	2, 632	\$36, 715	39, 347
Total.....	200	2, 632	36, 715	39, 347
Total passenger service.....	618, 195	8, 039, 423	36, 715	8, 076, 138
Trucks and tractor trucks:				
Privately operated.....	98, 151	1, 009, 261		1, 009, 261
Contract carriers.....	74	1, 130		1, 130
Common carriers.....	1, 040	14, 100	50, 321	64, 421
Total.....	99, 265	1, 024, 491	50, 321	1, 074, 812
Total motor vehicles.....	717, 460	9, 063, 914	87, 036	9, 150, 950
Trailers and semitrailers:				
Privately operated.....	9, 894	30, 465		30, 465
Contract carriers.....	18	529		529
Common carriers.....	96	1, 680	11, 052	12, 732
Total.....	10, 008	32, 674	11, 052	43, 726
Total freight service.....	109, 273	1, 057, 165	61, 373	1, 118, 538
Total vehicles.....	727, 468	9, 096, 588	98, 088	9, 194, 676
Motorcycles.....	1, 545	7, 298		7, 298
Operators' licenses:				
Private operator.....	6, 419 at \$3.....			19, 191
Chauffeur.....	35,677 at \$3.....			107, 178
Total.....				126, 369
Certificates of title.....	265,575, original and transfers at \$1.			267, 029
Miscellaneous charges.....				0
State motor-vehicle fees and taxes.....				9, 595, 372
State motor-fuel taxes.....	447,484,670 gallons; rate, 2 cents.			8, 949, 693
All State fees and taxes.....				18, 545, 065
County fees and taxes.....				0
Municipal fees and taxes:				
Registration fees.....	126 municipalities.....			1, 150, 280
Motor-fuel taxes.....	36 municipalities.....			1, 743, 644
Franchise fees.....	35 municipalities.....			77, 949
Total.....	359 reported out of 769.....			2, 971, 873
Personal-property tax collected on motor vehicles (all jurisdictions).....				1, 593, 000
Grand total all fees and taxes (State, county, and municipal).....				23, 109, 938

<sup>1</sup> Included in private passenger cars.

TABLE 105.—Summary of State, county, and municipal fees and taxes, including personal-property taxes, paid by motor-vehicle owners in MONTANA in 1932

Item	Number of regularly registered vehicles	State regular registration fees	Franchise fees	Total of all fees and taxes
State fees and taxes:				
Private passenger cars.....	88, 611	\$985, 855		\$985, 855
Passenger cars for hire <sup>1</sup> .....				
Busses:				
School and private.....				
Contract and sight-seeing.....				
Public carrier.....	71	798	\$710	1, 508
Total.....	71	798	710	1, 508
Total passenger service.....	88, 682	986, 653	710	987, 363
Trucks and tractor trucks:				
Privately operated.....	20, 144	227, 073		227, 073
Contract carriers.....	297	( <sup>2</sup> )	2, 970	2, 970
Common carriers.....	80	2, 596	800	3, 396
Total.....	20, 521	229, 669	3, 770	233, 439
Total motor vehicles.....	109, 203	1, 216, 322	4, 480	1, 220, 802
Trailers and semitrailers:				
Privately operated.....				
Contract carriers.....	60	276		276
Common carriers.....				
Total.....	60	276		276
Total freight service.....	20, 581	229, 945	3, 770	233, 715
Total vehicles.....	109, 263	1, 216, 598	4, 480	1, 221, 078
Motorcycles.....	198	768		768
Operators' licenses:				
Private operator.....				0
Chauffeur.....	335 at \$2.....			670
Total.....				670
Certificates of title:				
Originals and transfers.....	8,671 new, and 16,325 transfers at \$1.			24, 996
Duplicates.....	1,428 at 25 cents.....			357
Total.....				25, 353
Miscellaneous charges:				
Duplicate registrations.....	6,204 at 25 cents.....			1, 551
Duplicate car plates.....	46 at \$1.....			46
Temporary entry permits.....	31.....			416
Other miscellaneous.....	{ New motor numbers, 52 at \$1; penalties for late registration after Apr. 30.			13, 733
Total.....				15, 786
State motor-vehicle fees and taxes.....				1, 263, 655
State motor-fuel taxes.....	53,803,120 gallons; rate, 5 cents.			2, 690, 156
All State fees and taxes.....				3, 953, 811
County fees and taxes.....				0
Municipal fees and taxes:				
Registration fees.....				0
Motor-fuel taxes.....				0
Franchise fees.....	14 municipalities.....			1, 776
Other taxes and fees.....	10 municipalities.....			8, 247
Total.....	92 reported out of 128.....			10, 023
Personal-property tax collected on motor vehicles (all jurisdictions).....				283, 000
Grand total all fees and taxes (State, county, and municipal).....				4, 246, 834

<sup>1</sup> Included with private passenger cars.<sup>2</sup> Registration fees of contract carriers with private trucks.



TABLE 106.—Summary of State, county, and municipal fees and taxes, including personal-property taxes, paid by motor-vehicle owners in NEBRASKA in 1932

Item	Number of regularly registered vehicles	State regular registration fees	Total of all fees and taxes
State fees and taxes:			
Private passenger cars.....	322,335	\$2,756,438	\$2,756,438
Passenger cars for hire <sup>1</sup> .....			
Busses:			
School.....			
Contract, and sight-seeing.....			
Public carrier.....	220	19,390	19,390
Total.....	220	19,390	19,390
Total passenger service.....	322,555	2,775,828	2,775,828
Trucks and tractor trucks:			
Privately operated.....			
Contract carriers.....			
Common carriers.....	52,294	491,459	491,459
Total.....	52,294	491,459	491,459
Total motor vehicles.....	374,849	3,267,287	3,267,287
Trailers and semitrailers:			
Privately operated.....			
Contract carriers.....			
Common carriers.....	13,478	12,658	12,658
Total.....	13,478	12,658	12,658
Total freight service.....	65,772	504,117	504,117
Total vehicles.....	388,327	3,279,945	3,279,945
Motorcycles.....	834	2,569	2,569
Operators' licenses:			
Private operator.....			
Chauffeur.....	6,622 at 75 cents.....		4,967
Total.....			4,967
Certificates of title.....			0
Miscellaneous charges:			
Transfers, or reregistrations.....	28,152 at \$1.....		28,152
Duplicate registrations.....	10,898 at \$1.....		<sup>2</sup> 10,898
Duplicate car plates.....	1,680.....		<sup>2</sup> 1,667
Total.....			40,717
State motor-vehicle fees and taxes.....			3,328,198
State motor-fuel taxes.....	195,236,623 gallons; rate, 4 cents.....		7,809,465
All State fees and taxes.....			11,137,663
County fees and taxes.....			0
Municipal fees and taxes:			
Registration fees.....	1 municipality.....		102,058
Franchise fees.....	9 municipalities.....		1,073
Total.....	17 reported out of 17.....		103,131
Personal-property tax collected on motor vehicles (all jurisdictions).....			689,000
Grand total all fees and taxes (State, county, and municipal).....			11,929,794

<sup>1</sup> Included in private passenger cars.<sup>2</sup> As reported on regular motor-vehicle statement.

TABLE 107.—Summary of State, county, and municipal fees and taxes, including personal-property taxes, paid by motor-vehicle owners in NEVADA in 1932

Item	Number of regularly registered vehicles	State regular registration fees	Common-carrier license tax	Total of all fees and taxes
State fees and taxes:				
Private passenger cars.....	24,670	\$220,474		\$220,474
Passenger cars for hire:				
Taxicabs, U-Drive-It, livery.....	65	785	<sup>1</sup> \$2,170	2,955
Ambulances and hearses.....				
Total.....	65	785	2,170	2,955
Busses:				
School.....				
Contract, and sight-seeing.....				
Public carrier.....	116	4,420	<sup>2</sup> 17,910	22,330
Total.....	116	4,420	17,910	22,330
Total passenger service.....	24,851	225,679	20,080	245,759
Trucks and tractor trucks:				
Privately operated.....	6,231	87,318		87,318
Contract carriers.....	161	5,605	<sup>3</sup> 23,223	28,828
Common carriers.....	135	4,999	<sup>3</sup> 13,545	18,544
Total.....	6,527	97,922	36,768	134,690
Total motor vehicles.....	31,378	323,601	56,848	380,449
Trailers and semitrailers:				
Privately operated.....	601	2,832		2,832
Contract carriers.....	12	581	<sup>3</sup> 3,155	3,736
Common carriers.....	5	225	<sup>3</sup> 860	1,085
Total.....	618	3,638	4,015	7,653
Total freight service.....	7,145	101,560	40,783	142,343
Total vehicles.....	31,996	327,239	60,863	388,102
Motorcycles.....	89	392		392
Operators' licenses:				
Private operator <sup>4</sup> .....				0
Certificates of title:				
Transfers.....	2,669 transfers.....			<sup>4</sup> 2,669
Duplicates.....	206 at 50 cents.....			103
Total.....				2,772
Miscellaneous charges:				
Duplicate registrations.....	99 at 50 cents.....			49
Official cars.....	554 at 50 cents.....			277
Total.....				326
State motor-vehicle fees and taxes.....				391,592
State motor-fuel taxes.....	18,177,920 gallons; rate, 4 cents.....			727,117
All State fees and taxes.....				1,118,709
County fees and taxes:				
Franchise fees.....	3 counties.....			3,781
Municipal fees and taxes:				
Motor-fuel taxes.....	1 municipality out of 16.....			2,166
Personal-property tax collected on motor vehicles (all jurisdictions).....				133,000
Grand total all fees and taxes (State, county, and municipal).....				1,257,656

<sup>1</sup> Common-carrier license tax on 24 taxis operating outside city limits.<sup>2</sup> Common-carrier license based on passenger capacity of 84 busses.<sup>3</sup> Common-carrier license based on rated carrying capacity.<sup>4</sup> Issued without charge.<sup>5</sup> Transfer fees only, of \$1 each. No fee for first title.



## TAXATION OF MOTOR VEHICLES, 1932

TABLE 108.—Summary of State, county, and municipal fees and taxes, including personal-property taxes, paid by motor-vehicle owners in NEW HAMPSHIRE in 1932

Item	Number of regularly registered vehicles	State regular registration fees	Total of all fees and taxes
State fees and taxes:			
Private passenger cars.....	1 87,531	\$1,146,623	\$1,146,623
Passenger cars for hire <sup>2</sup> .....			
Busses:			
School.....	115	4,915	4,915
Contract, and sight-seeing.....	191	16,625	16,625
Public carrier.....			
Total.....	306	21,540	21,540
Total passenger service.....	87,837	1,168,163	1,168,163
Trucks and tractor trucks:			
Privately operated.....			
Contract carriers.....	3 17,378	3 539,500	3 539,500
Common carriers.....			
Total.....	17,378	539,500	539,500
Total motor vehicles.....	105,215	1,707,663	1,707,663
Trailers and semitrailers:			
Privately operated.....			
Contract carriers.....	1,286	15,408	15,408
Common carriers.....			
Total.....	1,286	15,408	15,408
Total freight service.....	18,664	554,908	554,908
Total vehicles.....	106,501	1,723,071	1,723,071
Motorcycles.....	905	4,786	4,786
Operators' licenses:			
Private operator.....	85,695 original, \$3; renewals, \$2; 419 motorcycle operators at \$1.		180,283
Chauffeur.....	43,734 original, \$5; renewals, \$2.		102,463
Total.....			282,746
Certificates of title.....			0
Miscellaneous charges:			
Duplicate car plates.....			13,399
Temporary entry permits.....	Neutral-zone cars, 302 at \$2.		604
Other miscellaneous.....			2,263
Total.....			16,266
State motor-vehicle fees and taxes.....			2,026,869
State motor-fuel taxes.....	65,971,040 gallons; rate, 4 cents.		2,638,841
All State fees and taxes.....			4,665,710
County fees and taxes.....			0
Municipal fees and taxes:			
Franchise fees.....	8 municipalities, 84 reported out of 87.		1,095
Personal-property tax collected on motor vehicles (all jurisdictions).....			513,000
Grand total all fees and taxes (State, county, and municipal).....			5,179,805

<sup>1</sup> Includes 30 snowmobiles.<sup>2</sup> Included with private passenger cars.<sup>3</sup> Includes 14 tractors, fees \$938.

TABLE 109.—Summary of State, county, and municipal fees and taxes, including personal-property taxes, paid by motor-vehicle owners in NEW JERSEY in 1932

Item	Number of regularly registered vehicles	State regular registration fees	Mileage tax	Total of all fees and taxes
State fees and taxes:				
Private passenger cars	715,878	\$7,187,794		\$7,187,794
Passenger cars for hire:				
Taxicabs, U-Drive-It, livery	4,485	71,345		71,345
Ambulances and hearses <sup>1</sup>	613	15,680		15,680
Total	5,098	87,025		87,025
Busses:				
School <sup>2</sup>	5,202	298,512	3 79,802	378,314
Contract, and sight-seeing				
Public carrier				
Total	5,202	298,512	79,802	378,314
Total passenger service	726,178	7,573,331	79,802	7,653,133
Trucks and tractor trucks <sup>2</sup>				
Privately operated	128,604	3,875,212		3,875,212
Contract carriers				
Common carriers				
Total	128,604	3,875,212		3,875,212
Total motor vehicles	854,782	11,448,543	79,802	11,528,345
Trailers and semitrailers: <sup>2</sup>				
Privately operated	3,038	118,255		118,255
Contract carriers				
Common carriers				
Total	3,038	118,255		118,255
Total freight service	131,642	3,993,467		3,993,467
Total vehicles	857,820	11,566,798	79,802	11,646,600
Motorcycles	5,257	10,514		10,514
Operators' licenses:				
Private operator	Automobile, 1,049,355 at \$3 and 5,233 motorcycle at \$1.	195,933 automobile and 36 motorcycle.		3,153,298
Chauffeur				
Permits, temporary				
Total				3,251,292
Certificates of title	None issued			
Miscellaneous charges:				
Transfers or reregistrations	128,874 at \$1, plus excess registration fee.			298,436
Duplicate registrations	20,525 at \$1.			20,525
Duplicate car plates	6,918 automobile, truck, and motorcycle, \$1 and 50 cents.			6,878
Other miscellaneous				35,840
Total				361,679
State motor-vehicle fees and taxes				15,270,075
State motor-fuel taxes	553,914,175 gallons; rate, 3 cents.			16,617,425
All State fees and taxes				31,887,500
County fees and taxes				0
Municipal fees and taxes:				
Franchise fees	Franchise tax on intrastate busses in 114 municipalities; 5 percent gross receipts.			882,188
Other taxes and fees	6 municipalities			997
Total	566 reported out of 572			883,185
Personal-property tax collected on motor vehicles (all jurisdictions)				0
Grand total all fees and taxes (State, county, and municipal)				32,770,685

<sup>1</sup> Includes all undertakers' vehicles.<sup>2</sup> Not classed according to service.<sup>3</sup> Car-mileage tax on interstate busses only, at rate of one half cent per mile.



TABLE 110.—Summary of State, county, and municipal fees and taxes, including personal-property taxes, paid by motor-vehicle owners in NEW MEXICO in 1932

Item	Number of regularly registered vehicles	State regular registration fees	State special taxes		Total of all fees and taxes
			Mileage tax	Certificate fees	
State fees and taxes:					
Private passenger cars.....	61,546	<sup>1</sup> \$534,433			\$534,433
Passenger cars for hire:					
Taxicabs, U-Drive-It, livery.....	167	6,452			6,452
Ambulances and hearses.....					
Total.....	167	6,452			6,452
Busses:					
School and private.....					
Contract and sight-seeing.....					
Public carrier <sup>2</sup> .....	139	13,868	\$32,393		46,261
Total.....	139	13,868	32,393		46,261
Total passenger service.....	61,852	554,753	32,393		587,146
Trucks and tractor trucks:					
Privately operated.....	14,826	244,424			244,424
Contract carriers.....					
Common carriers.....	194	4,694	10,130		14,824
Total.....	15,020	249,118	10,130		259,248
Total motor vehicles.....	76,872	803,871	42,523		846,394
Trailers and semitrailers:					
Privately operated.....	598	6,191			6,191
Contract carriers.....					
Common carriers.....	21	469	145		614
Total.....	619	6,660	145		6,805
Total freight service.....	15,639	255,778	10,275		266,053
Certificate fees <sup>3</sup> .....				2,927	2,927
Total vehicles.....	77,491	810,531	42,668	2,927	856,126
Motorcycles.....	226	689			689
Operators' licenses.....					0
Certificates of title:					
Duplicates.....	No charge for new title.....				<sup>4</sup> 3,086
Miscellaneous charges:					
Transfers or reregistrations.....					11,556
Duplicate registrations.....					173
Duplicate car plates.....					350
Temporary entry permits.....					154
Other miscellaneous.....	Nonresident car plates.....				290
	Brake certificates, \$250; and special motor numbers, \$40.....				
Total.....					<sup>4</sup> 12,523
State motor-vehicle fees and taxes.....					856,815
State motor-fuel taxes.....	43,845,055 gallons; rate, 5 cents.....				2,192,253
All States fees and taxes.....					3,049,068
County fees and taxes.....					0
Municipal fees and taxes:					
Motor-fuel taxes.....	5 municipalities.....				29,398
Franchise fees.....	do.....				1,065
Other taxes and fees.....	do.....				6,619
Total.....	49 reported out of 57.....				37,082
Personal-property tax collected on motor vehicles (all jurisdictions).....					0
Grand total all fees and taxes (State, county, and municipal).....					3,086,150

<sup>1</sup> Includes certificates of title and miscellaneous charges.<sup>2</sup> Includes 12 city busses with fees of \$2,495.<sup>3</sup> Certificate fees for operation as carriers of persons and property: Contract carriers, \$1,756; common and public carriers, \$1,171.<sup>4</sup> From regular motor-vehicle statement, and are already included in private passenger cars, therefore are not to be added here.

TABLE 111.—Summary of State, county, and municipal fees and taxes, including personal-property taxes, paid by motor-vehicle owners in NEW YORK in 1932

Item	Number of regularly registered vehicles	State regular registration fees	Total of all fees and taxes
State fees and taxes:			
Private passenger cars.....	<sup>1</sup> 1,897,754	\$25,784,935	\$25,784,935
Passenger cars for hire:			
Taxicabs, U-Drive-It, livery.....	31,863	519,160	519,160
Ambulances and hearses.....			
Total.....	31,863	519,160	519,160
Busses: <sup>2</sup>			
School.....			
Contract and sight-seeing.....			
Public carrier.....	<sup>3</sup> 6,127	<sup>3</sup> 308,621	308,621
Total.....	6,127	308,621	308,621
Total passenger service.....	1,935,744	26,612,716	26,612,716
Trucks and tractor trucks <sup>2</sup> <sup>4</sup> :			
Privately operated.....			
Contract carriers.....			
Common carriers.....	<sup>4</sup> 313,765	9,953,274	9,953,274
Total.....	313,765	9,953,274	9,953,274
Total motor vehicles.....	2,249,509	36,565,990	36,565,990
Trailers and semitrailers: <sup>5</sup>			
Privately operated.....			
Contract carriers.....			
Common carriers.....	13,788	201,113	201,113
Total.....	13,788	201,113	201,113
Total freight service.....	327,553	10,154,387	10,154,387
Total vehicles.....	2,263,297	36,767,103	36,767,103
Motorcycles.....	11,593	46,703	46,703
Operators' licenses:			
Private operator.....	2,302,259 at \$1, new; 50 cents renewals.		1,320,266
Chauffeur.....	746,985 at \$5 new; \$2 renewals for.		1,646,352
Permits, temporary <sup>6</sup> .....	62 at \$10 for application and \$15 on acceptance.		1,780
Total.....			2,968,398
Certificates of title.....			0
Miscellaneous charges:			
Transfers or reregistrations.....	312,755.....		816,671
Temporary entry permits.....	Nonresident passenger and commercial.		<sup>6</sup> 143,971
Other miscellaneous.....			293,093
Total.....			1,253,735
State motor-vehicle fees and taxes.....			41,035,939
State motor-fuel taxes.....	1,485,127,929 gallons; rate, 3 cents. <sup>7</sup>		42,473,687
All State fees and taxes.....			83,509,626
County fees and taxes.....			0
Municipal fees and taxes:			
Franchise fees.....	72 municipalities.....		234,428
Other taxes and fees.....	1 municipality.....		834
Total.....	128 reported out of 149.....		235,262
Personal-property tax collected on motor vehicles (all jurisdictions).....			0
Grand total all fees and taxes (State, county, and municipal).....			83,744,888

<sup>1</sup> Includes 105 snow mobiles.<sup>2</sup> No segregation required by law.<sup>3</sup> Includes 959 city busses which paid franchise fees of \$10 each in lieu of registration fees.<sup>4</sup> Includes 7,921 suburban cars.<sup>5</sup> Driving-school permits, as reported on regular motor-vehicle statement.<sup>6</sup> From regular motor-vehicle statement.<sup>7</sup> 2 cents previous to Mar. 1.



## TAXATION OF MOTOR VEHICLES, 1932

TABLE 112.—Summary of State, county, and municipal fees and taxes, including personal-property taxes, paid by motor-vehicle owners in NORTH CAROLINA in 1932

Item	Number of regularly registered vehicles	State regular registration fees	Receipts tax	Total of all fees and taxes
State fees and taxes:				
Private passenger cars.....	324,666	\$4,838,630		\$4,838,630
Passenger cars for hire:				
Taxicabs, U-Drive-It, livery.....	773	42,231		42,231
Ambulances and hearses.....				
Total.....	773	42,231		42,231
Busses:				
School.....				
Contract, and sight-seeing.....				
Public carrier <sup>1</sup> .....	625	43,672	<sup>2</sup> \$30,658	74,330
Total.....	625	43,672	30,658	74,330
Total passenger service.....	326,064	4,924,533	30,658	4,955,191
Trucks and tractor trucks:				
Privately operated.....	47,174	955,131		955,131
Contract carriers.....	2,387	151,928		151,928
Common carriers.....	701	29,466	30,083	59,549
Total.....	50,262	1,136,525	30,083	1,166,608
Total motor vehicles.....	376,326	6,061,058	60,741	6,121,799
Trailers and semitrailers:				
Privately operated.....	7,339	130,533		130,533
Contract carriers.....	522	49,846		49,846
Common carriers.....	404	21,870	22,329	44,199
Total.....	8,265	202,249	22,329	224,578
Total freight service.....	58,527	1,338,774	52,412	1,391,186
Total vehicles.....	384,591	6,263,307	83,070	6,346,377
Motorcycles.....	1,140	4,409		4,409
Operators' licenses.....				0
Certificates of title.....	138,974 new and transfers at 50 cents.			69,487
Miscellaneous charges, official cars.....	9,460 school busses, passenger cars, trucks, and trailers.			9,460
State motor-vehicle fees and taxes.....				6,429,733
State motor-fuel taxes.....	231,727,434 gallons; rate, 6 cents.			13,903,646
All State fees and taxes.....				20,333,379
County fees and taxes.....				0
Municipal fees and taxes:				
Registration fees.....	88 municipalities			81,869
Other taxes and fees.....	24 municipalities			73,253
Total.....	315 reported out of 378.			155,122
Personal-property tax collected on motor vehicles (all jurisdictions).....				639,000
Grand total all fees and taxes (State, county, and municipal).....				21,127,501

<sup>1</sup> Includes 145 city busses with no receipts tax.<sup>2</sup> Receipts tax on 480 interurban busses only.

TABLE 113.—Summary of State, county, and municipal fees and taxes, including personal-property taxes, paid by motor-vehicle owners in NORTH DAKOTA in 1932

Item	Number of regularly registered vehicles	State regular registration fees	Franchise fees	Total of all fees and taxes
State fees and taxes:				
Private passenger cars.....	129,472	\$1,385,315		\$1,385,315
Passenger cars for hire:				
Taxicabs, U-Drive-It, livery.....	119	1,874	\$815	2,689
Ambulances and hearses.....				
Total.....	119	1,874	815	2,689
Busses:				
School.....				
Contract, and sight-seeing.....	20	628	302	930
Public carrier.....	31	2,167	652	2,819
Total.....	51	2,795	954	3,749
Total passenger service.....	129,642	1,389,984	1,769	1,391,753
Trucks and tractor trucks:				
Privately operated.....	22,553	344,237		344,237
Contract carriers.....	844	41,605		41,605
Common carriers.....	193	10,660	4,135	14,795
Total.....	23,590	396,502	4,135	400,637
Total motor vehicles.....	153,232	1,786,486	5,904	1,792,390
Trailers and semitrailers:				
Privately operated.....	3	15		15
Contract carriers.....	36	499		499
Common carriers.....				
Total.....	39	514		514
Total freight service.....	23,629	397,016	4,135	401,151
Total vehicles.....	153,271	1,787,000	5,904	1,792,904
Motorcycles.....	230	1,428		1,428
Operators' licenses.....				0
Certificates of title:				
Originals and transfers.....	9,649 originals and 18,055 transfers at \$1 each.			27,704
Duplicates.....	2,278 at 50 cents.....			1,134
Total certificates.....				28,838
Miscellaneous charges:				
Duplicate car plates.....	220			220
Official cars.....	188 passenger cars; 12 motorcycles; 237 trucks.			463
Total.....				683
State motor-vehicle fees and taxes.....				1,823,853
State motor-fuel taxes.....	61,190,398 gallons; rate, 3 cents			1,835,712
All State fees and taxes.....				3,659,565
County fees and taxes.....				0
Municipal fees and taxes:				
Franchise fees.....	4 municipalities			1,580
Other taxes and fees.....	6 municipalities			825
Total.....	7 reported			2,405
Personal-property tax collected on motor vehicles (all jurisdictions).....				0
Grand total all fees and taxes (State, county, and municipal).....				3,661,970



TABLE 114.—Summary of State, county, and municipal fees and taxes, including personal-property taxes, paid by motor-vehicle owners in OHIO in 1932

Item	Number of regularly registered vehicles	State regular registration fees	State special taxes		Total of all fees and taxes
			Franchise fees	Corporation tax	
State fees and taxes:					
Private passenger cars.....	1,420,470	\$11,763,706			\$11,763,706
Passenger cars for hire <sup>2</sup>					
Busses <sup>3</sup> :					
School.....					
Contract and sight-seeing.....					
Public carrier <sup>4</sup> .....	1,360	288,435	\$86,954	\$5,065	380,454
Total.....	1,360	288,435	86,954	5,065	380,454
Total passenger service.....	1,421,830	12,052,141	86,954	5,065	12,144,160
Trucks and tractor trucks:					
Privately operated.....	164,436	5,329,706			5,329,706
Contract carriers.....	* 3,056	275,960	193,207	6,953	476,120
Common carriers.....					
Total.....	167,492	5,605,666	193,207	6,953	5,805,826
Total motor vehicles.....	1,589,322	17,657,807	280,161	12,018	17,949,986
Trailers and semi-trailers:					
Privately operated.....	45,206	383,986			383,986
Contract carriers.....					
Common carriers.....	392	32,866	7,058	892	40,816
Total.....	45,598	416,852	7,058	892	424,802
Total freight service.....	213,090	6,022,518	200,265	7,845	6,230,628
Total vehicles.....	1,634,920	18,074,659	287,219	12,910	18,374,788
Motorcycles.....	5,680	23,413			23,413
Operators' licenses:					
Private operator.....					0
Chauffeur.....	22,125 at \$3.....				66,375
Certificates of title.....					0
Miscellaneous charges:					
Transfers or reregistration.....	Passenger cars, \$119,232; trucks, \$6,301; trailers, \$56; motorcycles, \$206.				125,795
Duplicate registrations.....					4,106
Duplicate car plates.....					9,849
Total.....					139,750
State motor-vehicle fees and taxes.....					18,604,326
State motor-fuel taxes.....	856,729,484 gallons; rate, 4 cents.....				34,269,179
All State fees and taxes.....					52,873,505
County fees and taxes.....					0
Municipal fees and taxes:					
Franchise fees.....	34 municipalities.....				44,591
Other taxes and fees.....	7 municipalities.....				17,746
Total.....	42 reported out of 56.....				62,337
Personal-property tax collected on motor vehicles (all jurisdictions).....					0
Grand total all fees and taxes (State, county, and municipal).....					52,935,842

<sup>1</sup> Includes excess fees on horsepower increases on transfers.<sup>2</sup> Included in private passenger cars.<sup>3</sup> Excludes 3,849 tax-exempt school busses.<sup>4</sup> Excludes 37 nonresident busses.<sup>5</sup> Excludes 21 nonresident trucks.

TABLE 115.—Summary of State, county, and municipal fees and taxes, including personal-property taxes, paid by motor-vehicle owners in OKLAHOMA in 1932

Item	Number of regularly registered vehicles	State regular registration fees	State special taxes			Total of all fees and taxes
			Mileage tax	Permit fees	Public service fees	
State fees and taxes:						
Private passenger cars <sup>1</sup> .....	370,435	\$3,685,703				\$3,685,703
Passenger cars for hire <sup>2</sup>						
Busses:						
School <sup>2</sup> .....						
Contract, and sight-seeing.....	38	605	\$337		\$38	980
Public carrier.....	287	7,685	66,661	\$500		74,846
Total.....	325	8,290	66,998	500	38	75,826
Total passenger service.....	370,760	3,693,993	66,998	500	38	3,761,529
Trucks and tractor trucks:						
Privately operated.....	43,939	* 963,341				963,341
Contract carriers.....	647		67,330	5,581		72,911
Common carriers.....	298	* 8,148	32,825	1,399	15,006	57,378
Total.....	44,884	971,489	100,155	6,980	15,006	1,093,630
Total motor vehicles.....	415,644	4,665,482	167,153	7,480	15,044	4,855,159
Trailers and semi-trailers <sup>3</sup> .....						
Total freight service.....	44,884	971,489	100,155	6,980	15,006	1,093,630
Total vehicles.....	415,644	4,665,482	167,153	7,480	15,044	4,855,159
Motorcycles.....	739	6,015				6,015
Operators' licenses.....						0
Certificates of title:						
Originals and transfers.....	Fee \$1.....					148,274
Duplicates.....						4,974
Total.....						153,248
Miscellaneous charges:						
Official cars.....	2,053 trucks and 48 motorcycles at \$1.....					2,101
State motor-vehicle fees and taxes.....						5,016,523
State motor-fuel taxes.....	241,527,434 gallons; rate 4 cents.....					9,661,097
All State fees and taxes.....						14,677,620
County fees and taxes.....						0
Municipal fees and taxes.....						0
Personal-property tax collected on motor vehicles (all jurisdictions).....						0
Grand total all fees and taxes (State, county, and municipal).....						14,677,620

<sup>1</sup> Includes unknown number of tax-exempt cars at \$1 fee.<sup>2</sup> Included in private passenger cars.<sup>3</sup> Covers fees for both private and contract carriers.<sup>4</sup> Estimated.<sup>5</sup> Not registered.



## TAXATION OF MOTOR VEHICLES, 1932

TABLE 116.—Summary of State, county, and municipal fees and taxes, including personal-property taxes, paid by motor-vehicle owners in OREGON in 1932

Item	Number of regularly registered vehicles	State regular registration fees	State special taxes		Total of all fees and taxes	
			Mileage tax	Commercial tax		
State fees and taxes:						
Private passenger cars.....	223, 250	\$4, 781, 993			\$4, 781, 993	
Passenger cars for hire:						
Taxicabs, U-Drive-It, livery.....	173	4, 742		\$96	4, 838	
Ambulances and hearses.....	157	7, 101			7, 101	
Total.....	330	11, 843		96	11, 939	
Busses:						
School.....	57	3, 582			3, 582	
Contract and sight-seeing.....	171	6, 715		4, 324	11, 039	
Public carrier.....	477	59, 145	\$86, 453		145, 598	
Total.....	705	69, 442	86, 453	4, 324	160, 219	
Total passenger service.....	224, 285	4, 863, 278	86, 453	4, 420	4, 954, 151	
Trucks and tractor trucks:						
Privately operated.....	29, 281	813, 626			813, 626	
Contract carriers.....	4, 790	234, 875		180, 888	415, 763	
Common carriers.....	406	33, 936	99, 785		133, 721	
Total.....	34, 477	1, 082, 437	99, 785	180, 888	1, 363, 110	
Total motor vehicles.....	258, 762	5, 945, 715	186, 238	185, 308	6, 317, 261	
Trailers and semitrailers:						
Privately operated.....	1, 075	13, 353			13, 353	
Contract carriers.....	521	10, 854		7, 453	18, 307	
Common carriers.....	110	7, 507	15, 416		22, 923	
Total.....	1, 706	31, 714	15, 416	7, 453	54, 583	
Total freight service.....	36, 183	1, 114, 151	115, 201	188, 341	1, 417, 693	
Total vehicles.....	260, 468	5, 977, 429	201, 654	192, 761	6, 371, 844	
Motorcycles.....	1, 422	5, 606			5, 606	
Operators' licenses:						
Private operator.....	New, 12,957 at \$1; renewals 5,570 at 50 cents.				15, 742	
Chauffeur.....	13,779 at \$1				12, 734	
Duplicates.....					2, 900	
Permits, temporary.....					1, 108	
Total operators' licenses.....					32, 484	
Certificates of title:						
Originals and transfers.....	Originals, 23,310; transfers, 60,238; refinanced and cleared, 13,973; all at \$1.				97, 521	
Duplicates.....	3,821 at 50 cents.				1, 910	
Total.....					99, 431	
Miscellaneous charges:						
Duplicate registrations.....	Includes chauffeurs' badges, \$74.				780	
Duplicate car plates.....	Passenger cars, trucks, and motorcycles.				1, 614	
Temporary entry permits.....					304	
Other miscellaneous.....	Headlight inspection, registration card containers.				112	
Total.....					2, 810	
State motor-vehicle fees and taxes.....					6, 512, 175	
State motor-fuel taxes.....	137,772,112 gallons; rate, 4 cents. 2,294,002 gallons; rate, 3½ cents.				5, 591, 175	
All State fees and taxes.....					12, 103, 350	
County fees and taxes.....					0	
Municipal fees and taxes:						
Franchise fees.....	29 municipalities; 160 reported out of 190.				20, 804	
Personal-property tax collected on motor vehicles (all jurisdictions).....						0
Grand total all fees and taxes (State, county, and municipal).....						12, 124, 154

<sup>1</sup> As reported on regular motor vehicle statement.<sup>2</sup> Distillate.

TABLE 117.—Summary of State, county, and municipal fees and taxes, including personal-property taxes, paid by motor-vehicle owners in PENNSYLVANIA in 1932

Item	Number of regularly registered vehicles	State regular registration fees	Receipts tax	Total of all fees and taxes
State fees and taxes:				
Private passenger cars.....	<sup>1</sup> 1,440,072	\$14,821,328		\$14,821,328
Passenger cars for hire:				
Taxicabs, U-Drive-It, livery.....	2,855	72,482		72,482
Ambulances and hearses.....				
Total.....	2,855	72,482		72,482
Busses:				
School.....	2,703	93,294		93,294
Contract and sight-seeing.....	31	4,299		4,299
Public carrier.....	3,423	496,402		496,402
Total.....	6,157	593,995		593,995
Total passenger service.....	1,449,084	15,487,805		15,487,805
Trucks and tractor trucks:				
Privately operated.....	<sup>2</sup> 216,334	7,001,320		7,001,320
Contract carriers.....				
Common carriers.....				
Total.....	216,334	7,001,320		7,001,320
Total motor vehicles.....	1,665,418	22,489,125		22,489,125
Trailers and semitrailers:				
Privately operated.....	7,555	127,676		127,676
Contract carriers.....				
Common carriers.....				
Total.....	7,555	127,676		127,676
Total freight service.....	223,889	7,128,996		7,128,996
Receipts tax <sup>3</sup> .....			33,946	33,946
Total vehicles.....	1,672,973	22,616,801	33,946	22,650,747
Motorcycles.....	9,805	26,748		26,748
Operators' licenses:				
Private operator.....	1,986,369 at \$2			3,972,738
Duplicates.....	25,297 at 50 cents			12,648
Permits, temporary.....	142,490 at \$3			427,470
Total.....				4,412,856
Certificates of title:				
Originals and transfers.....	139,093 at 50 cents; transfers, 691,589 at \$2.			1,535,858
Duplicates.....	17,802 at 50 cents.			8,901
Total.....				1,544,759
Miscellaneous charges:				
Transfers or reregistrations.....	Exchange transfers, 21,765			4,176,718
Duplicate registrations.....	23,382 at 50 cents			11,691
Duplicate car plates.....	Reissues: Passenger cars, \$7,981; taxicabs, \$13; busses, \$66; trucks, \$4,257; trailers, \$89; motorcycles, \$70.			12,476
Other miscellaneous.....				4,325
Total.....				205,210
State motor-vehicle fees and taxes.....				28,840,320
State motor-fuel taxes.....	1,009,663,827 gallons; rate, 3 cents			30,289,915
All State fees and taxes.....				59,130,235
County fees and taxes.....				0
Municipal fees and taxes:				
Franchise fees.....	9 municipalities			68,405
Other taxes and fees.....	2 municipalities			1,706
Total.....	685 reported out of 993			70,111
Personal-property tax collected on motor vehicles (all jurisdictions).....				0
Grand total all fees and taxes (State, county, and municipal).....				59,200,346

<sup>1</sup> 1,153 busses deducted.<sup>2</sup> Excludes 1,550 busses classified with trucks, and includes 96 tractors.<sup>3</sup> Receipts tax on all vehicles for hire.<sup>4</sup> Reported on regular motor-vehicle statement.



TABLE 118.—Summary of State, county, and municipal fees and taxes, including personal-property taxes, paid by motor-vehicle owners in RHODE ISLAND in 1932

Item	Number of regularly registered vehicles	State regular registration fees	Total of all fees and taxes
State fees and taxes:			
Private passenger cars.....	113,581	\$1,250,910	\$1,250,910
Passenger cars for hire:			
Taxicabs, U-Drive-It, livery <sup>1</sup> .....	873	29,101	29,101
Ambulances and hearses.....			
Total.....	873	29,101	29,101
Busses:			
School <sup>2</sup> .....			
Contract, and sight-seeing <sup>2</sup> .....			
Public carrier.....	538	49,997	49,997
Total.....	538	49,997	49,997
Total passenger service.....	114,992	1,330,008	1,330,008
Trucks and tractor trucks: <sup>3</sup>			
Privately operated.....			
Contract carriers.....	18,416	437,173	437,173
Common carriers.....			
Total.....	18,416	437,173	437,173
Total motor vehicles.....	133,408	1,767,181	1,767,181
Trailers and semitrailers: <sup>3</sup>			
Privately operated.....			
Contract carriers.....	68	1,721	1,721
Common carriers.....			
Total.....	68	1,721	1,721
Total freight service.....	18,484	438,894	438,894
Total vehicles.....	133,476	1,768,902	1,768,902
Motorcycles.....	824	3,038	3,038
Operators' licenses:			
Private operator.....	163,778 at \$2.....		327,556
Chauffeur.....	1,090 jitneys, 422 taxicabs at \$1 each.....		4 1,512
Duplicates.....	2,710 at \$1 each.....		4 2,710
Permits, temporary.....	13,861 examinations at \$1 each.....		4 13,861
Total.....			345,639
Certificates of title.....			0
Miscellaneous charges:			
Transfers or reregistrations.....	24,904 transfers.....		4 46,176
Duplicate registrations.....	1,492.....		4 1,492
Official cars.....	Passenger cars, \$734; motor-cycles, \$230; trucks, \$1,060; trailers, \$54.....		2,078
Other miscellaneous.....			4 1,245
Total.....			50,991
State motor-vehicle fees and taxes.....			2,168,570
State motor-fuel taxes.....	92,701,236 gallons; rate, 2 cents.....		1,854,025
All State fees and taxes.....			4,022,595
County fees and taxes.....			0
Municipal fees and taxes:			
Registration fees.....			0
Motor-fuel taxes.....			0
Franchise fees.....	1 municipality.....		4,380
Other taxes and fees.....	do.....		525
Total.....	1 reported out of 7.....		4,905
Personal-property tax collected on motor vehicles (all jurisdictions).....			853,000
Grand total all fees and taxes (State, county, and municipal).....			4,880,500

<sup>1</sup> Includes some busses as noted.<sup>2</sup> Included with passenger cars for hire.<sup>3</sup> Not segregated.<sup>4</sup> As reported on regular motor-vehicle statement.

TABLE 119.—Summary of State, county, and municipal fees and taxes, including personal-property taxes, paid by motor-vehicle owners in SOUTH CAROLINA in 1932

Item	Number of regularly registered vehicles	State regular registration fees	Mileage tax	Total of all fees and taxes
State fees and taxes:				
Private passenger cars.....	156,515	\$1,810,814		\$1,810,814
Passenger cars for hire <sup>1</sup> .....				
Busses:				
School <sup>2</sup> .....				
Contract and sight-seeing.....	27	616		616
Public carrier.....	106		\$28,896	28,896
Total.....	133	616	28,896	29,512
Total passenger service.....	156,648	1,811,430	28,896	1,840,326
Trucks and tractor trucks:				
Privately operated.....	19,389	405,766		405,766
Contract carriers.....	286	10,158		10,158
Common carriers.....	47		6,283	6,283
Total.....	19,722	415,924	6,283	422,207
Total motor vehicles.....	176,370	2,227,354	35,179	2,262,533
Trailers and semitrailers:				
Privately operated.....	1,715	41,288		41,288
Contract carriers.....	167	7,758		7,758
Common carriers.....	28		2,863	2,863
Total.....	1,910	49,046	2,863	51,909
Total freight service.....	21,632	464,970	9,146	474,116
Total vehicles.....	178,280	2,276,400	38,042	2,314,442
Motorcycles.....	483	1,964		1,964
Operators' licenses:				
Private operator.....	206,955 at 50 cents.....			103,477
Chauffeur.....	510 at \$2.....			1,020
Total.....				104,497
Certificates of title.....	17,663 at 50 cents.....			8,832
Miscellaneous charges: Official cars (special fees). School bus tags, 684 at \$1 each.....				684
State motor-vehicle fees and taxes.....				2,430,419
State motor-fuel taxes.....	103,748,781 gallons; rate, 6 cents.....			6,224,927
All State fees and taxes.....				8,655,346
County fees and taxes.....				0
Municipal fees and taxes:				
Registration fees.....	6 municipalities.....			7,542
Other taxes and fees.....	1 municipality.....			12,492
Total.....	36 reported out of 42.....			20,034
Personal-property tax collected on motor vehicles (all jurisdictions).....				362,000
Grand total all fees and taxes (State, county, and municipal).....				9,037,380

<sup>1</sup> Included in private passenger cars.<sup>2</sup> Tax-exempt, included in miscellaneous charges.



TABLE 120.—Summary of State, county, and municipal fees and taxes, including personal-property taxes, paid by motor-vehicle owners in SOUTH DAKOTA in 1932

Item	Number of regularly registered vehicles	State regular registration fees	State special taxes		Total of all fees and taxes
			Re-ceipts tax	Other fees	
State fees and taxes:					
Private passenger cars.....	142,468	\$1,932,170			\$1,932,170
Passenger cars for hire <sup>1</sup> .....					
Busses:					
School.....					
Contract and sight-seeing.....	14	1,007			1,007
Public carrier.....	72	5,999	\$4,200	\$500	10,699
Total.....	86	7,006	4,200	500	11,706
Total passenger service.....	142,554	1,939,176	4,200	500	1,943,876
Trucks and tractor trucks:					
Privately operated.....	17,272	464,816			464,816
Contract carriers.....	172	(2)		4,820	4,820
Common carriers.....	2,098	(2)	23,471	13,500	36,971
Total.....	19,542	464,816	23,471	18,320	506,607
Total motor vehicles.....	162,096	2,403,992	27,671	18,820	2,450,483
Trailers and semitrailers: <sup>2</sup>					
Privately operated.....					
Contract carriers.....	8,852	13,415			13,415
Common carriers.....					
Total.....	8,852	13,415			13,415
Total freight service.....	28,394	478,231	23,471	18,320	520,022
Total vehicles.....	170,948	2,417,407	27,671	18,820	2,463,898
Motorcycles.....	220	742			742
Operators' licenses.....					0
Certificates of title:					
Originals and transfers.....	New, 9,428; foreign, 5,143; transfers, 32,008.				416,004
Duplicates.....	2,534 at \$1.....				2,534
Total.....					18,538
Miscellaneous charges: Official cars.....	865 passenger cars; 103 school busses.				242
State motor-vehicle fees and taxes.....					2,483,420
State motor-fuel taxes.....	74,083,694 gallons; rate, 4 cents.....				2,963,348
All State fees and taxes.....					5,446,768
County fees and taxes.....					0
Municipal fees and taxes: Franchise fees.....	11 municipalities; 11 reported out of 13.				1,303
Personal-property tax collected on motor vehicles (all jurisdictions).....					0
Grand total all fees and taxes (State, county, and municipal).....					5,448,071

<sup>1</sup> Included with private passenger cars.<sup>2</sup> Included with private trucks.<sup>3</sup> Not segregated.<sup>4</sup> Fee for transfers only.

TABLE 121.—Summary of State, county, and municipal fees and taxes, including personal-property taxes, paid by motor-vehicle owners in TENNESSEE in 1932

Item	Number of regularly registered vehicles	State regular registration fees	State special taxes			Total of all fees and taxes
			Mile-age tax	Privi-lege tax	Inspection fees	
State fees and taxes:						
Private passenger cars.....	265,543	\$3,047,985				\$3,047,985
Passenger cars for hire:						
Taxicabs, U-Drive-It, livery.....	1,250	20,510		\$12,063		32,573
Ambulances and hearses.....						
Total.....	1,250	20,510		12,063		32,573
Busses:						
School.....						
Contract and sight-seeing.....	486	28,185	\$72,288	8,510	\$10,263	119,246
Public carrier.....						
Total.....	486	28,185	72,288	8,510	10,263	119,246
Total passenger service.....	267,279	3,096,680	72,288	20,573	10,263	3,199,804
Trucks and tractor trucks:						
Privately operated.....						
Contract carriers.....	31,434	828,023	23,669	6,587	1,695	859,974
Common carriers.....						
Total.....	31,434	828,023	23,669	6,587	1,695	859,974
Total motor vehicles.....	298,713	3,924,703	95,957	27,160	11,958	4,059,778
Trailers and semitrailers:						
Privately operated.....						
Contract carriers.....	3,294	47,730				47,730
Common carriers.....						
Total.....	3,294	47,730				47,730
Total freight service.....	34,728	875,753	23,669	6,587	1,695	907,704
Total vehicles.....	302,007	3,972,433	95,957	27,160	11,958	4,107,508
Motorcycles.....	1,087	4,331				4,331
Operators' licenses.....						
Certificates of title.....	286,269 at \$2.05, includes county fee.....					1,586,851
Miscellaneous charges:						
Transfers or reregistrations.....	28,022 at \$1.25 each.....					35,028
Official cars.....	5,663					1,581
Total.....						36,609
State motor-vehicle fees and taxes.....						4,735,299
State motor-fuel taxes.....	174,076,575 gallons; rate, 4 cents.....					12,185,360
All State fees and taxes.....						16,920,659
County fees and taxes:						
Registration fees.....	2 counties.....					133,644
Municipal fees and taxes:						
Registration fees.....	22 municipalities.....					255,765
Franchise fees.....	2 municipalities.....					43,262
Other taxes and fees.....	do.....					8,001
Total.....	27 reported out of 27.....					307,028
Personal-property tax collected on motor vehicles (all jurisdictions).....						133,000
Grand total all fees and taxes (State, county, and municipal).....						17,494,331

<sup>1</sup> These are identification tags.



TABLE 122.—Summary of State, county, and municipal fees and taxes, including personal-property taxes, paid by motor-vehicle owners in TEXAS in 1932

Item	Number of regularly registered vehicles	State regular registration fees <sup>1</sup>	Railroad commission fees		Total of all fees and taxes
			Permit and plate	Certificate	
State fees and taxes:					
Private passenger cars.....	1,005,186	\$8,488,045			\$8,488,045
Passenger cars for hire <sup>2</sup> .....					
Busses:					
School.....					
Contract and sight-seeing.....	72	2,944			2,944
Public carrier.....	723	85,841	\$19,246	\$2,025	107,112
Total.....	795	88,785	19,246	2,025	110,056
Total passenger service.....	1,005,981	8,576,830	19,246	2,025	8,598,101
Trucks and tractor trucks:					
Privately operated.....	188,452	\$3,791,451			3,791,451
Contract carriers <sup>3</sup> .....	1,890	\$62,797	14,975	17,270	95,042
Common carriers.....	1,120	\$40,788	11,234	5,628	57,650
Total.....	191,462	3,895,036	26,209	22,898	3,944,143
Total motor vehicles.....	1,197,443	12,471,866	45,455	24,923	12,542,244
Trailers and semitrailers:					
Privately operated.....	36,078	\$313,005			313,005
Contract carriers.....	1	\$29	11		40
Common carriers.....	19	\$454	209		663
Total.....	36,098	313,488	220		313,708
Total freight service.....	227,560	4,208,524	26,429	22,898	4,257,851
Total vehicles.....	1,233,541	12,785,354	45,675	24,923	12,855,952
Motorcycles.....	3,375	14,685			14,685
Operators' licenses:					
Private operator.....					0
Chauffeur.....	74,660 at \$3.....				224,029
Duplicates.....	2,395 at \$1 each.....				2,395
Permits, special.....	830 busses at \$3 and 3,831 trucks at \$1.....				\$6,323
Total.....					232,747
Certificates of title.....					0
Miscellaneous charges:					
Transfers or reregistrations.....	406,639 at 25 cents each, with penalties.....				106,440
Duplicate registrations.....	4,133 at 25 cents.....				1,033
Duplicate car plates.....	17,880 at \$1.....				17,918
Temporary entry permits.....	799 at 50 cents.....				400
Other miscellaneous.....	4,990 overweight permits at \$5.....				24,950
Total.....					150,741
State motor-vehicle fees and taxes.....					13,254,125
State motor-fuel taxes.....	676,593,941 gallons; rate, 4 cents.....				27,063,758
All State fees and taxes.....					40,317,883
County fees and taxes.....					0
Municipal fees and taxes:					
Franchise fees.....	22 municipalities; 336 reported out of 568.....				21,533
Other taxes and fees.....					
Personal-property tax collected on motor vehicles (all jurisdictions).....					1,715,000
Grand total all fees and taxes (State, county, and municipal).....					42,054,416

<sup>1</sup> Includes fees for additional weight.<sup>2</sup> Included with private passenger cars.<sup>3</sup> Excludes estimated fees on contract and common carriers.<sup>4</sup> Includes 1,539 special commodity carriers.<sup>5</sup> Estimated on pro rata basis.<sup>6</sup> Railroad commission drivers' fees.

TABLE 123.—Summary of State, county, and municipal fees and taxes, including personal-property taxes, paid by motor-vehicle owners in UTAH in 1932

Item	Number of regularly registered vehicles	State regular registration fees	Mileage tax	Total of all fees and taxes
State fees and taxes:				
Private passenger cars.....	80,920	\$558,969		\$558,969
Passenger cars for hire <sup>1</sup> .....				
Busses:				
School.....				
Contract and sight-seeing.....	27	433	\$6,232	6,665
Public carrier.....	191	3,280	\$47,968	51,248
Total.....	218	3,713	54,200	57,913
Total passenger service.....	81,138	562,682	54,200	616,882
Trucks and tractor trucks:				
Privately operated.....	15,758	192,503		192,503
Contract carriers.....	192	5,055	6,013	11,068
Common carriers.....	146	7,062	3,594	10,656
Total.....	16,096	204,620	9,607	214,227
Total motor vehicles.....	97,234	767,302	63,807	831,109
Trailers and semitrailers:				
Privately operated.....	307	3,870		3,870
Contract carriers.....	1	25	46	71
Common carriers.....	17	600	610	1,210
Total.....	325	4,495	656	5,151
Total freight service.....	16,421	209,115	10,263	219,378
Total vehicles.....	97,559	771,797	64,463	836,260
Motorcycles.....	382	936		936
Operators' licenses: Chauffeur.....	2,210 at \$2.....			4,081
Certificates of title.....	98,527 new, no charge; 16,044 transfers at \$1.....			16,044
Miscellaneous charges.....				0
State motor-vehicle fees and taxes.....				857,321
State motor-fuel taxes.....	54,297,788 gallons; rate, 4 cents.....			2,171,912
All State fees and taxes.....				3,029,233
County fees and taxes.....				0
Municipal fees and taxes:				
Franchise fees.....	2 municipalities.....			13,761
Other taxes and fees.....	do.....			1,392
Total.....	2 reported.....			15,153
Personal-property tax collected on motor vehicles (all jurisdictions).....				268,000
Grand total all fees and taxes (State, county, and municipal).....				3,312,386

<sup>1</sup> Included with private passenger cars. Municipalities reported 129 taxis registered.<sup>2</sup> Pro rata estimates.



TABLE 124.—Summary of State, county, and municipal fees and taxes, including personal-property taxes, paid by motor-vehicle owners in VERMONT in 1932

Item	Number of regularly registered vehicles	State regular registration fees	Total of all fees and taxes
State fees and taxes:			
Private passenger cars.....	69,013	\$1,480,761	\$1,480,761
Passenger cars for hire:			
Taxicabs, U-Drive-It, livery.....	7	176	176
Ambulances and hearses.....			
Total.....	7	176	176
Busses:			
School.....	2	144	144
Contract and sight-seeing.....	2	173	173
Public carrier.....	142	17,283	17,283
Total.....	146	17,600	17,600
Total passenger service.....	69,166	1,498,537	1,498,537
Trucks and tractor trucks:			
Privately operated.....	8,283	419,756	419,756
Contract carriers.....			
Common carriers.....	26	1,750	1,750
Total.....	8,309	421,506	421,506
Total motor vehicles.....	77,475	1,920,043	1,920,043
Trailers and semitrailers:			
Privately operated.....	479	2,792	2,792
Contract carriers.....			
Common carriers.....			
Total.....	479	2,792	2,792
Total freight service.....	8,788	424,298	424,298
Total vehicles.....	77,954	1,922,835	1,922,835
Motorcycles.....	479	3,016	3,016
Operators' licenses:			
Private operator.....	94,329		233,959
Certificates of title.....			0
Miscellaneous charges:			
Transfers or reregistrations.....	13,298 at \$2.....		26,596
Temporary entry permits.....	130 neutral-zone.....		260
Official cars.....	401 trucks at \$10.....		3,995
Total.....			30,851
State motor-vehicle fees and taxes.....			2,190,661
State motor-fuel taxes.....	46,866,212 gallons; rate, 4 cents.....		1,874,648
All State fees and taxes.....			4,065,309
County fees and taxes.....			0
Municipal fees and taxes:			
Franchise fees.....	7 municipalities; 264 reported out of 302.....		768
Personal-property tax collected on motor vehicles (all jurisdictions).....			0
Grand total all fees and taxes (State, county, and municipal).....			4,066,077

TABLE 125.—Summary of State, county, and municipal fees and taxes, including personal-property taxes, paid by motor-vehicle owners in VIRGINIA in 1932

Item	Number of regularly registered vehicles	State regular registration fees	Receipts tax	Total of all fees and taxes
State fees and taxes:				
Private passenger cars.....	311,578	\$4,839,253		\$4,839,253
Passenger cars for hire:				
Taxicabs, U-Drive-It, livery.....	1,192	37,935		37,935
Ambulances and hearses.....				
Total.....	1,192	37,935		37,935
Busses:				
School.....	940	4,700		4,700
Contract and sight-seeing.....	20	2,800		2,800
Public carrier.....	438	38,909	\$50,897	89,806
Total.....	1,398	46,409	50,897	97,306
Total passenger service.....	314,168	4,923,597	50,897	4,974,494
Trucks and tractor trucks:				
Privately operated.....	54,923	889,244		889,244
Contract carriers.....	7,129	126,090		126,090
Common carriers.....	292	12,441	14,692	17,133
Total.....	62,344	1,027,775	4,692	1,032,467
Total motor vehicles.....	376,512	5,951,372	55,589	6,006,961
Trailers and semitrailers:				
Privately operated.....	1,840	15,812		15,812
Contract carriers.....	430	7,689		7,689
Common carriers.....	120	9,974	15,333	15,307
Total.....	2,390	33,475	5,333	38,808
Total freight service.....	64,734	1,061,250	10,025	1,071,275
Total vehicles.....	378,902	5,984,847	60,922	6,045,769
Motorcycles.....	1,882	7,748		7,748
Operators' licenses:				
Private operator.....	475,645			0
Chauffeur.....	11,608 at \$5.....			57,903
Duplicates.....				50
Total.....				57,953
Certificates of title:				
Originals and transfers.....	46,763 new, and 109,720 transfers at \$1.....			161,051
Duplicates.....	8,066 duplicates and 6,444 supplemental liens.....			16,207
Total.....				177,258
Miscellaneous charges:				
Transfers or reregistrations.....				257,391
Duplicate registrations.....				5,691
Temporary entry permits.....	Nonresident permits, 51.....			13
Total.....				63,095
State motor-vehicle fees and taxes.....				6,351,823
State motor-fuel taxes.....	216,191,996 gallons; rate, 5 cents.....			10,809,600
All State fees and taxes.....				17,161,423
County fees and taxes.....				0
Municipal fees and taxes:				
Registration fees.....	95 municipalities.....			701,701
Franchise fees.....	17 municipalities.....			12,561
Total.....	173 reported out of 199.....			714,262
Personal-property tax collected on motor vehicles (all jurisdictions).....				516,000
Grand total all fees and taxes (State, county, and municipal).....				18,391,685

<sup>1</sup> Pro rata estimate.<sup>2</sup> Data from regular motor-vehicle statement.



TABLE 126.—Summary of State, county, and municipal fees and taxes, including personal-property taxes, paid by motor-vehicle owners in WASHINGTON in 1932

Item	Number of regularly registered vehicles	State regular registration fees	Receipts tax	Total of all fees and taxes
State fees and taxes:				
Private passenger cars.....	380,070	\$1,115,380	-----	\$1,115,380
Passenger cars for hire:				
Taxicabs, U-Drive-It, livery.....	729	12,224	-----	12,224
Ambulances and hearses.....			-----	
Total.....	729	12,224	-----	12,224
Busses:				
School.....	100	3,763	-----	3,763
Contract and sight-seeing.....	60	2,822	-----	2,822
Public carrier.....	529	37,245	<sup>1</sup> \$34,166	71,411
Total.....	689	43,830	34,166	77,996
Total passenger service.....	381,488	1,171,434	34,166	1,205,600
Trucks and tractor trucks:				
Privately operated.....	63,425	817,078	-----	817,078
Contract carriers.....			-----	
Common carriers.....	401	<sup>2</sup> 13,685	<sup>3</sup> 46,364	60,049
Total.....	63,826	830,763	46,364	877,127
Total motor vehicles.....	445,314	2,002,197	80,530	2,082,727
Trailers and semitrailers:				
Privately operated.....	4,210	47,548	-----	47,548
Contract carriers.....			-----	
Common carriers.....	86	<sup>2</sup> 5,727	<sup>3</sup> 17,307	23,034
Total.....	4,296	53,275	17,307	70,582
Total freight service.....	68,122	884,038	63,671	947,709
Total vehicles.....	449,610	2,055,472	97,837	2,153,309
Motorcycles.....	1,776	4,738	-----	4,738
Operators' licenses:				
Private operator.....	61,744 at \$1.....			61,744
Duplicates.....	1,600 at 50 cents.....			800
Total.....				62,544
Certificates of title.....				0
Miscellaneous charges:				
Transfers or reregistrations.....	Trucks.....			960
Official cars.....	Passenger cars, 1,670; trucks, 2,816; trailers, 224; motorcycles, 177; busses, 1,293; ambulances, 12; \$1 each.....			6,192
Total.....				7,152
State motor-vehicle fees and taxes.....				2,227,743
State motor-fuel taxes.....	220,930,195 gallons; rate, 5 cents.....			11,046,510
All State fees and taxes.....				13,274,253
County fees and taxes.....				0
Municipal fees and taxes:				
Franchise fees.....	27 municipalities; 54 reported out of 66.....			16,682
Personal-property tax collected on motor vehicles (all jurisdictions).....				1,393,000
Grand total all fees and taxes (State, county, and municipal).....				14,683,935

<sup>1</sup> Includes tax of \$1,539 on express carried.<sup>2</sup> Calculated on basis of average fees.<sup>3</sup> Pro rata estimate between trucks and trailers.

TABLE 127.—Summary of State, county, and municipal fees and taxes, including personal-property taxes, paid by motor-vehicle owners in WEST VIRGINIA in 1932

Item	Number of regularly registered vehicles	State regular registration fees	Mileage tax <sup>1</sup>	Total of all fees and taxes
State fees and taxes:				
Private passenger cars.....	190,813	\$2,732,623	-----	\$2,732,623
Passenger cars for hire:				
Taxicabs, U-Drive-It, livery.....	602	35,281	-----	35,281
Ambulances and hearses.....			-----	
Total.....	602	35,281	-----	35,281
Busses:				
School.....	116	8,600	-----	8,600
Contract and sight-seeing.....			-----	
Public carrier.....	690	(1)	<sup>1</sup> \$149,662	149,662
Total.....	806	8,600	149,662	158,262
Total passenger service.....	192,221	2,776,504	149,662	2,926,166
Trucks and tractor trucks:				
Privately operated.....	28,032	599,205	-----	599,205
Contract carriers.....			-----	
Common carriers.....	4,884	257,942	-----	257,942
Total.....	32,916	857,147	-----	857,147
Total motor vehicles.....	225,137	3,633,651	149,662	3,783,313
Trailers and semitrailers:				
Privately operated.....			-----	
Contract carriers.....			-----	
Common carriers.....	1,661	6,566	-----	6,566
Total.....	1,661	6,566	-----	6,566
Total freight service.....	34,577	863,713	-----	863,713
Total vehicles.....	226,798	3,640,217	149,662	3,789,879
Motorcycles.....	999	4,546	-----	4,546
Operators' licenses:				
Private operator.....	14,730 at \$1.....			14,730
Chauffeur.....	24,744 at \$3.....			68,627
Permits, temporary.....	19,988 at \$1.....			19,988
Total.....				103,345
Certificates of title.....	89,474 at \$1.....			89,474
Miscellaneous charges:				
Transfers or reregistrations.....	25,065 at \$1.....			25,065
Duplicate registrations.....	1,233 at \$1.....			1,233
Duplicate car plates.....	6,951 at \$1.....			6,951
Other miscellaneous.....	Substitutions, 450 at \$2 (common carriers).....			900
Total.....				34,149
State motor-vehicle fees and taxes.....				4,021,393
State motor-fuel taxes.....	123,544,775 gallons; rate, 4 cents.....			4,941,791
All State fees and taxes.....				8,963,184
County fees and taxes.....				0
Municipal fees and taxes.....				0
Personal-property tax collected on motor vehicles (all jurisdictions).....				458,000
Grand total all fees and taxes (State, county, and municipal).....				9,421,184

<sup>1</sup> Passenger-mile tax in lieu of registration fees.



TABLE 128.—Summary of State, county, and municipal fees and taxes, including personal-property taxes, paid by motor-vehicle owners in WISCONSIN in 1932

Item	Number of regularly registered vehicles	State regular registration fees	State special taxes		Total of all fees and taxes
			Mileage tax	Railroad commission fees	
State fees and taxes:					
Private passenger cars.....	587,454	\$7,306,776			\$7,306,776
Passenger cars for hire <sup>1</sup> .....					
Busses:					
School.....	5	1,346			1,346
Contract and sight-seeing.....	447	219,961	\$53,884	\$22,265	296,110
Public carrier.....					
Total.....	452	221,307	53,884	22,265	297,456
Total passenger service.....	587,906	7,528,083	53,884	22,265	7,604,232
Trucks and tractor trucks:					
Privately operated.....	107,605	2,176,020	213,533	\$27,175	2,416,728
Contract carriers <sup>2</sup> .....					
Common carriers.....	442	24,470	33,773	\$31,285	89,528
Total.....	108,047	2,200,490	247,306	58,460	2,506,256
Total motor vehicles.....	695,953	9,728,573	301,190	80,725	10,110,488
Trailers and semitrailers:					
Privately operated.....	1,310	77,387		\$6,180	83,567
Contract carriers <sup>2</sup> .....					
Common carriers.....	183	12,955	33,898	\$1,685	48,538
Total.....	1,493	90,342	33,898	7,865	132,105
Total freight service.....	109,540	2,290,832	281,204	66,325	2,638,361
Total vehicles.....	697,446	9,818,915	335,088	88,590	10,242,593
Motorcycles.....	2,204	11,940			11,940
Operators' licenses:					
Private operator.....	32,195 at 25 cents <sup>3</sup> .....				8,049
Chauffeur.....	None.....				
Duplicates.....	25,766 at 25 cents.....				6,442
Permits, temporary.....	949 at 50 cents.....				474
Total.....					14,965
Certificates of title.....	128,323 transfers at \$1 <sup>4</sup> .....				128,323
Miscellaneous charges: Official cars.....	1,114 cars, 4,624 trucks, 22 busses, 52 trailers, 320 motorcycles: \$1 each.....				6,132
State motor-vehicle fees and taxes.....					10,403,953
State motor-fuel taxes.....	373,710,495 gallons; rate, 4 cents.....				14,948,420
All State fees and taxes.....					25,352,373
County fees and taxes.....					0
Municipal fees and taxes: Franchise fees.....	34 municipalities; 399 reported out of 502.....				11,518
Personal-property tax collected on motor vehicles (all jurisdictions).....					0
Grand total all fees and taxes (State, county, and municipal).....					25,363,891

<sup>1</sup> Included in private passenger cars.<sup>2</sup> Consists of permit fees of \$17,880 for resident busses, and \$2,960 for nonresident busses; also \$1,425 for certificates of convenience and necessity.<sup>3</sup> Permit fees only.<sup>4</sup> Contract carriers included with privately operated.<sup>5</sup> Includes \$2,925 for certificates of convenience and necessity for trucks and trailers.<sup>6</sup> Non-car-owners only; excludes 10,050 car-owners' free licenses.<sup>7</sup> No charge for 50,095 new titles issued.

TABLE 129.—Summary of State, county, and municipal fees and taxes, including personal-property taxes, paid by motor-vehicle owners in WYOMING in 1932

Item	Number of regularly registered vehicles	State regular registration fees	State special taxes		Total of all fees and taxes
			Mileage tax	Franchise fees	
State fees and taxes:					
Private passenger cars.....	46,150	\$476,215			\$476,215
Passenger cars for hire <sup>1</sup> .....					
Busses:					
School.....	93	1,506			1,506
Contract and sight-seeing.....					
Public carrier.....	<sup>2</sup> 87	2,452	\$10,365	\$1,905	14,722
Total.....	180	3,958	10,365	1,905	16,228
Total passenger service.....	46,330	480,173	10,365	1,905	492,443
Trucks and tractor trucks:					
Privately operated.....	9,682	180,671			180,671
Contract carriers.....	7	187	<sup>3</sup> 297	153	637
Common carriers.....	190	5,992	<sup>3</sup> 9,296	4,161	19,449
Total.....	9,879	186,850	9,593	4,314	200,757
Total motor vehicles.....	56,209	667,023	19,958	6,219	693,200
Trailers and semitrailers:					
Privately operated.....	15	359			359
Contract carriers.....					
Common carriers.....	3	90	<sup>3</sup> 243	66	399
Total.....	18	449	243	66	758
Total freight service.....	9,897	187,299	9,836	4,380	201,515
Total vehicles.....	56,227	667,472	20,201	6,285	693,958
Motorcycles.....	116	510			510
Operators' licenses.....					0
Certificates of ownership <sup>4</sup> .....					12,829
Miscellaneous charges.....					0
State motor-vehicle fees and taxes.....					707,297
State motor-fuel taxes.....	35,453,612 gallons; rate, 4 cents.....				1,418,145
All State fees and taxes.....					2,125,442
County fees and taxes.....					0
Municipal fees and taxes:					
Motor-fuel taxes.....	1 municipality.....				5,873
Franchise fees.....	4 municipalities.....				732
Total.....	76 reported out of 85.....				6,605
Personal-property tax collected on motor vehicles (all jurisdictions).....					228,000
Grand total all fees and taxes (State, county, and municipal).....					2,360,047

<sup>1</sup> Included with private passenger cars.<sup>2</sup> Includes 9 city busses.<sup>3</sup> Prorated estimate.<sup>4</sup> Certificates of ownership in lieu of certificates of title.



TABLE 130.—Summary of fees and taxes, including personal-property taxes, paid by motor-vehicle owners in the DISTRICT OF COLUMBIA in 1932

Item	Number of regularly registered vehicles	State regular registration fees	State special taxes		Total of all fees and taxes
			Municipal license fee	Mileage tax	
Fees and taxes:					
Private passenger cars <sup>1</sup>	135,558	\$135,588			\$135,588
Passenger cars for hire:					
Taxicabs, U-Drive-It, livery	6,573	6,573	\$95,074		101,647
Ambulances and hearses	62	62			62
Total	6,635	6,635	95,074		101,709
Busses:					
School					
Contract and sight-seeing	88	88	3,650		3,738
Public carrier	609	609		\$47,726	48,335
Total	697	697	3,650	47,726	52,073
Total passenger service	142,890	142,920	98,724	47,726	289,370
Trucks and tractor trucks: <sup>2</sup>					
Privately operated					
Contract carriers	18,286	25,000			25,000
Common carriers					
Total	18,286	25,000			25,000
Total motor vehicles	161,176	167,920	98,724	47,726	314,370
Trailers and semitrailers:					
Privately operated					
Contract carriers	546	546			546
Common carriers					
Total	546	546			546
Total freight service	18,832	25,546			25,546
Total vehicles	161,722	168,466	98,724	47,726	314,916
Motorcycles	689	689			689

<sup>1</sup> Includes 3 electric cars, \$11 each.<sup>2</sup> Includes 310 electric trucks at special rates.

TABLE 130.—Summary of fees and taxes, including personal-property taxes, paid by motor-vehicle owners in the DISTRICT OF COLUMBIA in 1932—Continued

Item	Number of regularly registered vehicles	State regular registration fees	State special taxes		Total of all fees and taxes
			Municipal license fee	Mileage tax	
Fees and taxes—Continued.					
Operators' licenses:					
Private operator	73,711 at \$3				\$221,133
Chauffeur	Public drivers, identification badges.				16,974
Duplicates	6,311 at 50 cents				3,155
Total					241,262
Certificates of title:					
Originals and transfers					87,227
Duplicates					<sup>3</sup> 2,163
Total					89,390
Miscellaneous charges:					
Transfers or reregistrations					<sup>3</sup> 12,994
Duplicate registrations					<sup>3</sup> 1,175
Duplicate car plates					<sup>3</sup> 572
Total					14,741
Motor-vehicle fees and taxes					660,998
Motor-fuel taxes	101,774,858 gallons; rate, 2 cents				2,035,497
Total					2,696,495
Personal-property tax collected on motor vehicles					475,000
Grand total all fees and taxes					3,171,495

<sup>3</sup> Reported on regular motor-vehicle statement.







TABLE 132.—State taxes imposed on motor vehicles in ARIZONA in 1932; analysis of payments for vehicles of different types, classes of service, and rated capacities

PASSENGER SERVICE												
Type of vehicle and class of service (1)	Rated capacity (2)	Registered and tax-paid (3)	Registration fees		Estimated consumption of motor fuel		Estimated payments of motor-fuel tax at the rate of 5 cents per gallon		Receipts tax <sup>1</sup>		All fees and taxes	
			Amount collected (4)	Average per vehicle (5)	Total (6)	Average per vehicle (7)	Total (8)	Average per vehicle (9)	Amount collected (10)	Average per vehicle (11)	Total (12)	Average per vehicle (13)
Passenger cars	Passengers	Number	Dollars	Dollars	Thousands of gallons	Gallons	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
Taxicabs		79,835	279,809	3.50	40,644	509	2,032,184	25.46			2,311,993	28.96
		141	2,847	20.20	256	1,818	12,820	90.92	2,791	19.79	18,458	130.91
Passenger cars and taxicabs.		79,976	282,656	3.53	40,900	511	2,045,004	25.57	2,791	19.79	2,330,451	29.14
Busses:												
School	7 or less	2	34	17.15	1	727	73	36.35			107	53.50
	8 to 20, inclusive	1	26	26.00	1	1,018	51	50.90			77	76.90
	Over 20											
	Total or average	3	60	20.10	2	824	124	41.20			184	61.30
Contract, including sight-seeing.	7 or less	27	347	12.87	39	1,455	1,964	72.75			2,311	85.62
	8 to 20, inclusive	28	935	33.40	89	3,185	4,459	159.24			5,394	192.64
	Over 20	28	2,639	94.24	143	5,091	7,127	254.55			9,766	348.79
	Total or average	83	3,921	47.25	271	3,265	13,550	163.26			17,471	210.51
Public carrier	7 or less	7	121	17.25	10	1,455	509	72.75	100	14.31	730	104.31
	8 to 20, inclusive	68	2,518	37.03	217	3,185	10,829	159.25	2,487	36.57	15,834	232.85
	Over 20	111	12,479	112.43	565	5,091	28,255	254.55	11,248	101.33	51,982	468.31
	Total or average	186	15,118	81.28	792	4,257	39,593	212.86	13,835	74.38	68,546	368.52
All busses		272	19,099	70.22	1,065	3,917	53,267	195.83	13,835	74.38	86,201	316.92
FREIGHT SERVICE												
Trucks and tractor trucks: <sup>2</sup>	Tons											
Privately owned and operated.	1½ and less	12,510	139,276	11.13	12,394	991	619,683	49.54			758,959	60.67
	Over 1½ and less than 3	972	35,369	36.39	1,301	1,339	65,072	66.94			100,441	103.33
	3 and less than 5	448	32,598	72.76	756	1,688	37,815	84.41			70,413	157.17
	5	93	12,250	131.72	192	2,061	9,583	103.04			21,833	234.76
	Over 5	128	22,423	175.18	323	2,526	16,167	126.31			38,590	301.49
	Total or average	14,151	241,916	17.10	14,966	1,058	748,320	52.88			990,236	69.98
Common carrier	1½ and less	341	6,496	19.05	507	1,487	25,346	74.33	4,668	13.69	36,510	107.07
	Over 1½ and less than 3	77	3,068	39.85	155	2,008	7,730	100.39	2,130	27.67	12,928	167.91
	3 and less than 5	73	4,646	63.63	185	2,532	9,243	126.61	3,271	44.81	17,160	235.05
	5	9	1,069	118.78	28	3,091	1,391	154.56	564	62.66	3,024	336.00
	Over 5	36	6,370	176.94	136	3,790	6,821	189.49	2,707	75.19	15,898	441.62
	Total or average	536	21,649	40.39	1,011	1,886	50,531	94.27	13,340	24.89	85,520	159.55
All trucks and tractor trucks.		14,687	263,565	17.94	15,977	1,088	798,851	54.39	13,340	24.89	1,075,756	73.24
Trailers and semitrailers: <sup>2</sup>												
Privately owned and operated.	1½ and less	1,483	7,255	4.89							7,255	4.89
	Over 1½ and less than 3	127	1,000	7.88							1,000	7.88
	3 and less than 5	103	3,053	29.64							3,053	29.64
	5	26	1,483	57.03							1,483	57.03
	Over 5	64	9,296	145.26							9,296	145.26
	Total or average	1,803	22,087	12.25							22,087	12.25
Common carrier	1½ and less	7	61	8.66					88	12.53	149	21.19
	Over 1½ and less than 3	3	71	23.49					94	31.33	165	54.82
	3 and less than 5	24	750	31.27					1,084	45.17	1,834	76.44
	5	12	575	47.92					752	62.66	1,327	110.58
	Over 5	7	801	114.47					526	75.19	1,327	189.66
	Total or average	53	2,258	42.60					2,544	48.00	4,802	90.60
All trailers and semi-trailers.		1,856	24,345	13.12					2,544	48.00	26,889	14.49
TOTALS												
Total or average, all vehicles		96,791	589,665	6.09	57,942	610	2,897,122	30.52	32,510	35.49	3,519,297	36.36
Motorcycles		309	1,082	3.50	62	201	3,099	10.03			4,181	13.53
Total or average, including motorcycles		97,100	590,747	6.08	58,004	609	2,900,221	30.45	32,510	35.49	3,523,478	36.29
Miscellaneous											78,056	.80
Grand total											3,601,534	37.09

<sup>1</sup> Collections of receipts tax on public-carrier busses, \$13,835, allocated on the basis of seating capacity. Collections of receipts tax on common carriers of property, \$15,884, allocated to trucks and trailers on the basis of rated capacity.

<sup>2</sup> Contract carriers not reported separately.



## TAXATION OF MOTOR VEHICLES, 1932

TABLE 133.—State taxes imposed on motor vehicles in ARKANSAS in 1932; analysis of payments for vehicles of different types, classes of service, and rated capacities

PASSENGER SERVICE														
Type of vehicle and class of service	Rated capacity	Registered and tax-paid	Registration fees		Estimated consumption of motor fuel		Estimated payments of motor-fuel tax at the rate of 6 cents per gallon		Special fees				All fees and taxes	
			Amount collected	Average per vehicle	Total	Average per vehicle	Total	Average per vehicle	Excess registration fees <sup>1</sup>		Receipts tax <sup>2</sup>		Total	Average per vehicle
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	Passengers	Number	Dollars	Dollars	Thousands of gallons	Gallons	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
Passenger cars.....		113, 157	2, 099, 623	18. 56	60, 018	530	3, 601, 104	31. 82					5, 700, 727	50. 38
Taxicabs.....		250	7, 910	31. 64	474	1, 895	28, 419	113. 67					36, 329	145. 31
Passenger cars and taxicabs.....		113, 407	2, 107, 533	18. 58	60, 492	533	3, 629, 523	32. 01					5, 737, 056	50. 59
Busses: <sup>3</sup>														
Public carrier <sup>4</sup> .....														
	7 or less.....													
	8 to 20, inclusive.....	103	1, 142	11. 09	342	3, 318	20, 506	199. 09			3, 201	31. 08	24, 849	241. 26
	Over 20.....	84	14, 297	170. 19	445	5, 304	26, 732	318. 24			5, 594	66. 60	46, 623	555. 03
	Total or average.....	187	15, 439	82. 56	787	4, 210	47, 238	252. 61			8, 795	47. 03	71, 472	382. 20
FREIGHT SERVICE														
Trucks and tractor trucks:	Tons													
Privately owned and operated.....	1½ and less.....	21, 180	489, 144	23. 10	21, 861	1, 032	1, 311, 665	61. 93					1, 800, 809	85. 03
	Over 1½ and less than 3.....	550	32, 218	58. 58	767	1, 395	46, 033	83. 70					78, 251	142. 28
	3 and less than 5.....	100	11, 697	116. 97	176	1, 759	10, 553	105. 53					22, 250	222. 50
	5.....	1	300	300. 00	2	2, 147	129	128. 82					429	428. 82
	Over 5.....	1	100	100. 00	3	2, 632	158	157. 92					258	257. 92
	Total or average.....	21, 832	533, 459	24. 44	22, 809	1, 045	1, 368, 538	62. 68					1, 901, 997	87. 12
Contract and common carrier.....	1½ and less.....	888	25, 725	28. 97	1, 375	1, 549	82, 518	92. 93	12, 862	14. 48	17, 789	20. 03	138, 894	156. 41
	Over 1½ and less than 3.....	225	13, 744	61. 08	471	2, 092	28, 241	125. 52	6, 872	30. 54	6, 845	30. 42	55, 702	247. 56
	3 and less than 5.....	43	3, 816	88. 76	114	2, 638	6, 807	158. 29	1, 908	44. 38	1, 962	45. 62	14, 493	337. 05
	5.....	1	300	300. 00	3	3, 221	193	193. 26	150	150. 00	73	73. 48	716	716. 74
	Over 5.....													
	Total or average.....	1, 157	43, 585	37. 67	1, 963	1, 696	117, 759	101. 78	21, 792	18. 84	26, 669	23. 05	209, 805	181. 34
All trucks and tractor trucks.....		22, 989	577, 044	25. 10	24, 772	1, 078	1, 486, 297	64. 65	21, 792	18. 84	26, 669	23. 05	2, 111, 802	91. 86
Trailers and semitrailers:														
Privately owned and operated.....	1½ and less.....	2, 020	20, 256	10. 03									20, 256	10. 03
	Over 1½ and less than 3.....	226	3, 506	15. 51									3, 506	15. 51
	3 and less than 5.....	233	5, 556	23. 85									5, 556	23. 85
	5.....	53	1, 732	32. 68									1, 732	32. 68
	Over 5.....													
	Total or average.....	2, 532	31, 050	12. 26									31, 050	12. 26
Contract and common carrier.....	1½ and less.....	125	1, 723	13. 78					861	6. 89	1, 837	14. 70	4, 421	35. 37
	Over 1½ and less than 3.....	59	1, 289	21. 85					645	10. 93	2, 109	35. 74	4, 043	68. 52
	3 and less than 5.....	195	5, 647	28. 95					2, 823	14. 48	9, 964	51. 10	18, 434	94. 53
	5.....	93	3, 811	40. 98					1, 906	20. 49	6, 833	73. 48	12, 550	134. 95
	Over 5.....													
	Total or average.....	472	12, 470	26. 42					6, 235	13. 21	20, 743	43. 95	39, 448	83. 58
All trailers and semitrailers.....		3, 004	43, 520	14. 49					6, 235	13. 21	20, 743	43. 95	70, 498	23. 47
TOTALS														
Total or average, all vehicles.....		139, 587	2, 743, 536	19. 66	86, 051	631	5, 163, 058	37. 84	28, 027	17. 20	56, 207	30. 95	7, 990, 828	57. 25
Motorcycles.....		153	1, 730	11. 30	32	209	1, 918	12. 54					3, 648	23. 84
Total or average, including motorcycles.....		139, 740	2, 745, 266	19. 65	86, 083	630	5, 164, 976	37. 82	28, 027	17. 20	56, 207	30. 95	7, 994, 476	57. 21
Miscellaneous.....													19, 615	. 14
Grand total.....													8, 014, 091	57. 35

<sup>1</sup> Contract and common carriers of property are required to pay registration fees 50 percent in excess of those charged private carriers. Excess registration fees, amounting to one-third the registration fees paid by these vehicles, are listed separately.

<sup>2</sup> Total collections of receipts tax on all contract, common, and public-carrier vehicles allocated to busses, trucks, and trailers on the basis of rated capacity. The relation between tax per ton and tax per passenger seat was developed by analysis of data obtained from States which reported separately the amounts collected from passenger and freight carriers.

<sup>3</sup> No tax-paid school busses reported.

<sup>4</sup> Includes contract carriers. No sight-seeing busses reported.



TABLE 134.—State taxes imposed on motor vehicles in CALIFORNIA in 1932; analysis of payments for vehicles of different types, classes of service, and rated capacities

PASSENGER SERVICE												
Type of vehicle and class of service (1)	Rated capacity (2)	Registered and tax-paid <sup>1</sup> (3)	Registration fees		Estimated consumption of motor fuel		Estimated payments of motor-fuel tax at the rate of 3 cents per gallon		Receipts tax <sup>2</sup>		All fees and taxes	
			Amount collected (4)	Average per vehicle (5)	Total (6)	Average per vehicle (7)	Total (8)	Average per vehicle (9)	Amount collected (10)	Average per vehicle (11)	Total (12)	Average per vehicle (13)
Passenger cars.....	Passengers	Number 1,738,385	Dollars 5,249,998	Dollars 3.02	Thous- ands of gallons 924,783	Gallons 532	Dollars 27,743,496	Dollars 15.96	Dollars	Dollars	Dollars 32,993,494	Dollars 18.98
Busses: <sup>3</sup>												
School.....	7 or less.....	285	3,030	10.63	216	760	6,495	22.79			9,525	33.42
	8 to 20, inclusive.....	71	775	10.91	76	1,064	2,266	31.92			3,041	42.83
	Over 20.....	434	23,079	53.18	672	1,549	20,170	46.47			43,249	99.65
	Total or average.....	790	26,884	34.03	964	1,221	28,931	36.62			55,815	70.65
Public carrier.....	7 or less.....	(22) 195	234	10.63	330	1,520	9,898	45.61	14,569	67.14	24,701	113.83
	8 to 20, inclusive.....	(3) 401	141	47.04	1,344	3,328	40,336	99.84	72,834	180.28	113,311	280.47
	Over 20.....	(5) 954	315	63.10	5,102	5,320	153,050	159.59	323,669	337.51	477,034	497.43
	Total or average.....	(30) 1,550	690	23.02	6,776	4,289	203,284	128.66	411,072	260.17	615,046	389.27
All busses.....		2,370	27,574	33.63	7,740	3,266	232,215	97.98	411,072	260.17	670,861	283.06
FREIGHT SERVICE												
Trucks:	Tons											
Privately owned and operated: <sup>4</sup>	1½ and less.....	193,976	1,092,271	5.63	200,810	1,035	6,024,293	31.06			7,116,564	36.69
	Over 1½ and less than 3.....	19,094	406,298	21.28	26,714	1,399	801,434	41.97			1,207,732	63.25
	3 and less than 5.....	13,265	667,069	50.29	23,400	1,764	702,000	52.92			1,369,069	103.21
	5.....	1,569	103,972	66.27	3,379	2,153	101,363	64.60			205,335	130.87
	Over 5.....	4,229	283,031	66.93	11,163	2,640	334,896	79.19			617,927	146.12
	Total or average.....	232,133	2,552,641	10.99	265,466	1,144	7,963,986	34.31			10,516,627	45.30
Common carrier.....	1½ and less.....	(226) 508	2,389	10.57	1,140	1,553	34,205	46.60	22,199	30.24	58,793	80.10
	Over 1½ and less than 3.....	(26) 540	555	21.33	1,188	2,098	35,626	62.94	39,103	69.09	75,284	133.01
	3 and less than 5.....	(24) 433	1,231	51.28	1,209	2,646	36,278	79.38	45,766	100.15	83,275	182.22
	5.....	(1) 75	66	66.27	245	3,230	7,365	96.90	12,188	160.36	19,619	258.14
	Over 5.....	(1) 158	67	66.62	630	3,960	18,889	118.80	45,973	289.14	64,929	408.36
	Total or average.....	(278) 1,714	4,308	15.50	4,412	2,215	132,363	66.45	165,229	82.95	301,900	151.66
All trucks.....		234,125	2,556,949	11.00	269,878	1,153	8,096,349	34.58	165,229	82.95	10,818,527	46.21
Tractor trucks: <sup>5</sup>												
Common carrier.....		52			146	2,798	4,365	83.95			4,365	83.95
All trucks and tractor trucks.....		234,177	2,556,949	11.00	270,024	1,153	8,100,714	34.59	165,229	82.95	10,822,892	46.22
Trailers and semitrailers:												
Privately owned and operated: <sup>6</sup>	1½ and less.....	52,499	157,497	3.00							157,497	3.00
	Over 1½ and less than 3.....	4,099	23,021	5.62							23,021	5.62
	3 and less than 5.....	2,879	46,269	16.07							46,269	16.07
	5.....	1,033	42,259	40.91							42,259	40.91
	Over 5.....	1,343	71,594	53.31							71,594	53.31
	Total or average.....	61,853	340,640	5.51							340,640	5.51
Common carrier.....	1½ and less.....	(2) 69	6	3.00					2,580	36.33	2,586	36.42
	Over 1½ and less than 3.....	(2) 92	11	5.62					6,547	69.65	6,558	69.77
	3 and less than 5.....	(5) 203	128	25.64					23,429	112.64	23,557	113.26
	5.....	122							19,694	161.42	19,694	161.42
	Over 5.....	(6) 399	318	52.92					112,414	277.57	112,732	278.35
	Total or average.....	(15) 885	463	30.87					164,664	182.96	165,127	183.47
All trailers and semi-trailers.....		62,753	341,103	5.51					164,664	182.96	505,767	8.06
TOTALS												
Total or average, all vehicles.....		2,037,685	8,175,624	4.02	1,202,547	609	36,076,425	18.27	740,965	164.18	44,993,014	22.08
Motorcycles.....		8,338	26,033	3.12	1,748	210	52,429	6.29			78,462	9.41
Total or average, including motorcycles.....		2,046,023	8,201,657	4.02	1,204,295	607	36,128,854	18.22	740,965	164.18	45,071,476	22.03
Miscellaneous.....											1,144,730	.66
Grand total.....											46,216,206	22.69

<sup>1</sup> The numbers in parentheses in column 3 represent vehicles paying the regular registration fees but operating wholly or in part as common or public carriers; these vehicles were required to pay a gross receipts tax on their common- or public-carrier operations. With these exceptions, the common and public carriers were not required to pay registration fees, the receipts tax being in lieu of these fees.

<sup>2</sup> The collections of the receipts tax on passenger carriers, \$408,489, were allocated on the basis of seating capacity, those busses paying registration fees being given half weight in the computation. The tax on freight carriers, \$332,476, was allocated on the basis of carrying capacity. Of this amount \$2,583 was allocated to 41 passenger-freight busses.

<sup>3</sup> Sight-seeing busses included with public carriers; contract busses included with trucks privately owned and operated.

<sup>4</sup> Includes contract carriers, also 126,948 vehicles described as taxicabs and light delivery trucks.

<sup>5</sup> Tractor trucks other than common carriers included with trucks.

<sup>6</sup> Includes contract carriers.



## PASSENGER SERVICE

## FREIGHT SERVICE

TOTALS

<sup>6</sup> Not classified by capacity.



TABLE 136.—State taxes imposed on motor vehicles in CONNECTICUT in 1932; analysis of payments for vehicles of different types, classes of service, and rated capacities

PASSENGER SERVICE												
Type of vehicle and class of service  (1)	Rated capacity  (2)	Registered and tax-paid <sup>1</sup>  (3)	Registration fees <sup>1</sup>		Estimated consumption of motor fuel		Estimated payments of motor-fuel tax at the rate of 2 cents per gallon		Receipts tax <sup>2</sup>		All fees and taxes	
			Amount collected (4)	Average per vehicle (5)	Total (6)	Average per vehicle (7)	Total (8)	Average per vehicle (9)	Amount collected (10)	Average per vehicle (11)	Total (12)	Average per vehicle (13)
Passenger cars <sup>3</sup> .....	Passengers	Number 268,187	Dollars 4,515,788	Dollars 16.84	Thousands of gallons 160,430	Gallons 598	Dollars 3,208,610	Dollars 11.96	Dollars	Dollars	Dollars 7,724,398	Dollars 28.80
Taxicabs <sup>4</sup> .....		1,167	53,628	45.95	2,494	2,137	49,873	42.74	-----	-----	103,501	88.69
Passenger cars and taxicabs.....		269,354	4,569,416	16.96	162,924	605	3,258,483	12.10	-----	-----	7,827,899	29.06
Busses: <sup>5</sup>												
Public carrier.....	7 or less.....	130	5,373	41.33	222	1,710	4,445	34.19	7,416	57.04	17,234	132.56
	8 to 20, inclusive.....	66	5,845	88.56	247	3,742	4,940	74.85	9,681	146.69	20,466	310.10
	Over 20.....	642	136,739	212.99	3,841	5,982	76,809	119.64	163,770	255.09	377,318	587.72
	Total or average.....	838	147,957	176.56	4,310	5,143	86,194	102.86	180,867	215.83	415,018	495.25
FREIGHT SERVICE												
Trucks <sup>6,7</sup> .....	Tons											
	1½ and less.....	42,482	806,251	18.98	49,453	1,164	989,070	23.28	-----	-----	1,795,321	42.26
	Over 1½ and less than 3.....	4,621	165,980	35.92	7,270	1,573	145,402	31.46	-----	-----	311,382	67.38
	3 and less than 5.....	2,430	146,760	60.40	4,820	1,984	96,405	39.67	-----	-----	243,165	100.07
	5.....	943	112,985	119.82	2,284	2,422	45,670	48.43	-----	-----	158,655	168.25
	Over 5.....	895	251,669	281.19	2,657	2,968	53,133	59.37	-----	-----	304,802	340.56
	Total or average.....	51,371	1,483,645	28.88	66,484	1,294	1,329,680	25.88	-----	-----	2,813,325	54.76
Tractor trucks <sup>6</sup> .....	1½ and less.....	2	81	40.67	4	2,328	93	46.56	-----	-----	174	87.23
	Over 1½ and less than 3.....	12	661	55.08	38	3,147	755	62.93	-----	-----	1,416	118.01
	3 and less than 5.....	3	244	81.34	12	3,967	238	79.35	-----	-----	482	160.69
	5.....								-----	-----		
	Over 5.....								-----	-----		
	Total or average.....	17	986	58.02	54	3,195	1,086	63.90	-----	-----	2,072	121.92
All trucks and tractor trucks.....		51,388	1,484,631	28.89	66,538	1,295	1,330,766	25.90	-----	-----	2,815,397	54.79
Trailers and semi-trailers <sup>6</sup> .....	1½ and less.....	1,111	8,315	7.48	-----	-----	-----	-----	-----	-----	8,315	7.48
	Over 1½ and less than 3.....	49	2,443	49.85	-----	-----	-----	-----	-----	-----	2,443	49.85
	3 and less than 5.....	27	1,868	69.17	-----	-----	-----	-----	-----	-----	1,868	69.17
	5.....	1	172	172.08	-----	-----	-----	-----	-----	-----	172	172.08
	Over 5.....	102	24,976	244.87	-----	-----	-----	-----	-----	-----	24,976	244.87
	Total or average.....	1,290	37,774	29.28	-----	-----	-----	-----	-----	-----	37,774	29.28
TOTALS												
Total or average, all vehicles.....		322,870	6,239,778	19.33	233,772	727	4,675,443	14.54	180,867	215.83	11,096,088	34.37
Motorcycles.....		1,940	8,538	4.40	457	236	9,145	4.72	-----	-----	17,683	9.12
Total or average, including motorcycles.....		324,810	6,248,316	19.24	234,229	724	4,684,588	14.48	180,867	215.83	11,113,771	34.22
Miscellaneous.....									-----	-----	1,411,342	4.34
Grand total.....									-----	-----	12,525,113	38.56

<sup>1</sup> Transfers deducted from registrations as reported, to agree with regular motor-vehicle registration table for 1932: Passenger cars, 19,255; taxicabs, 189; busses, 24; trucks, 2,037; trailers, 162; motorcycles, 120. The registration fees of busses, trucks, tractor trucks, and trailers were not distributed by capacity; these distributions were made on the basis of the published fees.

<sup>2</sup> Total collections of receipts tax on motor busses, \$180,867, allocated in proportion to seating capacity.

<sup>3</sup> Includes 220 hearses.

<sup>4</sup> Includes livery cars.

<sup>5</sup> No school, contract, or sight-seeing busses separately reported.

<sup>6</sup> No segregation of property carriers from those privately owned and operated, and no special fees reported.

<sup>7</sup> Includes 142 industrial trucks, 146 repairers, and 5,597 convertible cars.



## TAXATION OF MOTOR VEHICLES, 1932

TABLE 137.—State taxes imposed on motor vehicles in DELAWARE in 1932; analysis of payments for vehicles of different types, classes of service, and rated capacities

PASSENGER SERVICE										
Type of vehicle and class of service  (1)	Rated capacity  (2)	Registered and tax-paid  (3)	Registration fees		Estimated consumption of motor fuel		Estimated payments of motor-fuel tax at the rate of 3 cents per gallon		All fees and taxes	
			Amount collected (4)	Average per vehicle (5)	Total (6)	Average per vehicle (7)	Total (8)	Average per vehicle (9)	Total (10)	Average per vehicle (11)
Passenger cars <sup>1</sup> .....	<i>Passengers</i>	<i>Number</i> 43,311	<i>Dollars</i> 622,079	<i>Dollars</i> 14.36	<i>Thousands of gallons</i> 24,310	<i>Gallons</i> 561	<i>Dollars</i> 729,313	<i>Dollars</i> 16.84	<i>Dollars</i> 1,351,392	<i>Dollars</i> 31.20
Busses: <sup>2</sup>										
School.....	7 or less.....									
	8 to 20, inclusive.....	63	1,662	26.38	71	1,123	2,122	33.68	3,784	60.06
	Over 20.....	139	4,666	33.57	227	1,634	6,816	49.03	11,482	82.60
	Total or average.....	202	6,328	31.32	298	1,475	8,938	44.25	15,266	75.57
Public carrier.....	7 or less.....									
	8 to 20, inclusive.....	20	512	25.60	70	3,512	2,107	105.34	2,619	130.94
	Over 20.....	142	10,708	75.41	797	5,613	23,911	168.39	34,619	243.80
	Total or average.....	162	11,220	69.26	867	5,354	26,018	160.61	37,238	229.87
All busses.....		364	17,548	48.21	1,165	3,201	34,956	96.03	52,504	144.24
FREIGHT SERVICE										
Trucks <sup>3</sup> .....	<i>Tons</i>									
	1½ and less.....	6,884	121,749	17.69	7,519	1,092	225,580	32.77	347,329	50.46
	Over 1½ and less than 3.....	883	35,643	40.36	1,304	1,476	39,105	44.29	74,748	84.65
	3 and less than 5.....	518	32,330	62.41	964	1,861	28,924	55.84	61,254	118.25
	5.....	181	14,904	82.34	411	2,272	12,338	68.17	27,242	150.51
	Over 5.....	168	17,131	101.97	468	2,785	14,037	83.55	31,168	185.52
	Total or average.....	8,634	221,757	25.68	10,666	1,235	319,984	37.06	541,741	62.74
Tractor trucks <sup>3</sup> .....	1½ and less.....									
	Over 1½ and less than 3.....	5	74	14.80	15	2,952	443	88.57	517	103.37
	3 and less than 5.....	7	165	23.57	26	3,723	782	111.68	947	135.25
	5.....	7	252	36.00	32	4,544	954	136.33	1,206	172.33
	Over 5.....	13	702	54.00	72	5,570	2,172	167.11	2,874	221.11
	Total or average.....	32	1,193	37.28	145	4,533	4,351	135.98	5,544	173.26
All trucks and tractor trucks.....		8,666	222,950	25.73	10,811	1,248	324,335	37.42	547,285	63.15
Trailers and semitrailers <sup>3</sup> .....	1½ and less.....	555	3,048	5.49					3,048	5.49
	Over 1½ and less than 3.....	50	1,284	25.68					1,284	25.68
	3 and less than 5.....	28	1,332	47.57					1,332	47.57
	5.....	10	664	66.40					664	66.40
	Over 5.....	31	2,840	91.61					2,840	91.61
	Total or average.....	674	9,168	13.60					9,168	13.60
TOTALS										
Total or average, all vehicles.....		53,015	871,745	16.44	36,286	693	1,088,604	20.80	1,960,349	36.98
Motorcycles.....		233	1,085	4.66	52	221	1,546	6.63	2,631	11.29
Total or average, including motorcycles.....		53,248	872,830	16.39	36,338	691	1,090,150	20.74	1,962,980	36.87
Miscellaneous.....									123,115	2.31
Grand total.....									2,086,095	39.18

<sup>1</sup> Includes taxicabs.<sup>2</sup> No contract or sight-seeing busses reported separately.<sup>3</sup> No segregation by class of service.



TABLE 138.—State taxes imposed on motor vehicles in FLORIDA in 1932; analysis of payments for vehicles of different types, classes of service, and rated capacities

## PASSENGER SERVICE

Type of vehicle and class of service	Rated capacity	Registered and tax-paid	Regular registration fees <sup>1</sup>		Estimated consumption of motor fuel		Estimated payments of motor-fuel tax at the rate of 7 cents per gallon		Special fees				All fees and taxes	
			Amount collected	Average per vehicle	Total	Average per vehicle	Total	Average per vehicle	Excess registration fees <sup>1</sup>		Car-mile tax <sup>2</sup>		Total	Average per vehicle
									Amount collected	Average per vehicle	Amount collected	Average per vehicle		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Passenger cars <sup>3</sup>	Passengers	Number	Dollars	Dollars	Thousands of gallons	Gallons	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
Taxicabs.....		246,281	4,003,153	16.25	153,558	624	10,749,080	43.65					14,752,233	59.90
		1,318	58,812	44.62	2,935	2,227	205,479	155.90					264,291	200.52
Passenger cars and taxicabs.....		247,599	4,061,965	16.41	156,493	632	10,954,559	44.24					15,016,524	60.65
Busses: <sup>4</sup>														
Contract, including sight-seeing.....	7 or less.....	23	1,674	72.78	41	1,782	2,869	124.74			1,006	43.73	5,549	241.25
	8 to 20, inclusive.....	20	5,535	276.77	78	3,901	5,461	273.05			947	47.37	11,943	597.19
	Over 20.....	12	4,133	344.39	75	6,235	5,237	436.46			536	44.69	9,906	825.54
	Total or average.....	55	11,342	206.22	194	3,524	13,567	246.68			2,489	45.26	27,398	498.16
Public carrier.....	7 or less.....													
	8 to 20, inclusive.....	132	26,146	198.08	515	3,901	36,042	273.05			14,802	205.58	76,990	583.26
	Over 20.....	280	79,080	282.43	1,746	6,235	122,208	436.46			39,664	259.24	240,952	860.54
	Total or average.....	412	105,226	255.40	2,261	5,487	158,250	384.10			54,466	242.07	317,942	771.70
All busses.....		467	116,568	249.61	2,455	5,256	171,817	367.92			56,955	203.41	345,340	739.49

## FREIGHT SERVICE

Trucks and tractor trucks:	Tons														
Privately owned and operated: <sup>5</sup>	1½ and less.....	34,518	873,879	25.32	41,882	1,213	2,931,763	84.93					3,805,642	110.25	
	Over 1½ and less than 3.....	1,949	95,811	49.16	3,196	1,640	223,722	114.79					319,533	163.95	
	3 and less than 5.....	311	21,734	69.88	643	2,068	45,011	144.73					66,745	214.61	
	5.....	45	4,787	106.38	114	2,524	7,950	176.68					12,737	283.06	
	Over 5.....	32	4,080	127.50	99	3,094	6,930	216.57					11,010	344.07	
	Total or average.....	36,855	1,000,291	27.14	45,934	1,246	3,215,376	87.24					4,215,667	114.38	
Contract carrier.....	1½ and less.....	696	11,321	16.27	1,267	1,821	88,702	127.44	33,963	48.80	14,865	21.36	148,851	213.87	
	Over 1½ and less than 3.....	141	13,132	93.13	347	2,459	24,272	172.14	9,392	66.61	3,011	21.36	49,807	353.24	
	3 and less than 5.....	13	1,433	110.26	40	3,101	2,822	217.09	1,115	85.75	251	19.34	5,621	432.44	
	5.....	2	284	142.00	8	3,786	530	265.02	243	121.46	39	19.34	1,096	547.82	
	Total or average.....	852	26,170	30.72	1,662	1,950	116,326	136.53	44,713	52.48	18,166	21.32	205,375	241.05	
Common carrier.....	1½ and less.....	161	3,745	23.26	293	1,821	20,519	127.45	11,235	69.78	30,129	187.13	65,628	407.62	
	Over 1½ and less than 3.....	75	6,946	92.62	184	2,459	12,910	172.14	4,968	66.25	14,035	187.13	38,859	518.14	
	3 and less than 5.....	11	1,228	111.61	34	3,101	2,388	217.09	955	86.81	704	64.02	5,275	479.53	
	5.....	1	150	149.50	4	3,786	265	265.02	128	127.86	64	64.02	607	606.40	
	Total or average.....	248	12,069	48.66	515	2,078	36,082	145.49	17,286	69.70	44,932	181.18	110,369	445.03	
All trucks and tractor trucks.....		37,955	1,038,530	27.36	48,111	1,268	3,367,784	88.73	61,999	56.36	63,098	57.36	4,531,411	119.39	
Trailers and semitrailers:															
Privately owned and operated.....	1½ and less.....	6,958	22,969	3.30									22,969	3.30	
	Over 1½ and less than 3.....	212	2,855	13.47									2,855	13.47	
	3 and less than 5.....	174	5,945	34.17									5,945	34.17	
	5.....	31	1,948	62.82									1,948	62.82	
	Total or average.....	7,375	33,717	4.57									33,717	4.57	
Contract carrier.....	1½ and less.....	31	379	12.24					1,599	51.58	662	21.36	2,640	85.18	
	Over 1½ and less than 3.....	17	276	16.21					1,638	96.39	363	21.36	2,277	133.96	
	3 and less than 5.....	25	1,039	41.54					1,731	69.23	483	19.34	3,253	130.11	
	5.....	5	226	45.19					390	77.95	97	19.34	713	142.48	
	Total or average.....	78	1,920	24.61					5,358	68.69	1,605	20.58	8,883	113.88	
Common carrier.....	1½ and less.....	19	191	10.03					844	44.43	3,555	187.13	4,590	241.59	
	Over 1½ and less than 3.....	14	168	11.97					996	71.14	2,620	187.13	3,784	270.24	
	3 and less than 5.....	31	1,260	40.33					2,084	67.22	1,985	64.02	5,319	171.57	
	5.....	5	269	53.92					465	92.99	320	64.02	1,054	210.93	
	Total or average.....	69	1,878	27.22					4,389	63.60	8,480	122.90	14,747	213.72	
All trailers and semitrailers.....		7,522	37,515	4.99					9,747	66.30	10,085	68.61	57,347	7.62	

## TOTALS

Total or average, all vehicles.....	293,543	5,254,578	17.90	207,059	724	14,494,160	50.68	71,746	57.54	130,138	85.22	19,950,622	67.96	
Motorcycles.....	850	6,415	7.55	209	246	14,617	17.19					21,032	24.74	
Total or average, including motorcycles.....	294,393	5,260,993	17.87	207,268	722	14,508,777	50.58	71,746	57.54	130,138	85.22	19,971,654	67.84	
Miscellaneous.....												161,056	.55	
Grand total.....												20,132,710	68.39	

<sup>1</sup> Contract and common carriers of property were required to pay registration fees at higher rates than those imposed on private carriers. Excess registration fees were calculated in proportion to the amounts by which the contractor common-carrier rates exceeded the private rates.

<sup>2</sup> Car-mile taxes on property carriers were reported separately for vehicles having a capacity of 5,500 pounds or less, and for those of over 5,500 pounds capacity. The amounts were distributed among trucks and trailers in proportion to the numbers of vehicles.

<sup>3</sup> Includes 350 ambulances.

<sup>4</sup> No tax-paid school busses reported. The public-carrier busses include 187 operating in city or city and suburban service, which did not pay the car-mile tax.

<sup>5</sup> Includes 381 wreckers.



## TAXATION OF MOTOR VEHICLES, 1932

TABLE 139.—State taxes imposed on motor vehicles in **GEORGIA** in 1932; analysis of payments for vehicles of different types, classes of service, and rated capacities

## PASSENGER SERVICE

Type of vehicle and class of service	Rated capacity	Registered and tax-paid	Registration fees <sup>1</sup>		Estimated consumption of motor fuel		Estimated payments of motor-fuel tax at the rate of 6 cents per gallon		Special fees				All fees and taxes	
			Amount collected	Average per vehicle	Total	Average per vehicle	Total	Average per vehicle	Mileage tax <sup>2</sup>		P.S.C. fees and certificates of convenience and necessity <sup>3</sup>		Total	Average per vehicle
									Amount collected	Average per vehicle	Amount collected	Average per vehicle		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Passenger cars	Passengers	Number	Dollars	Dollars	Thousands of gallons	Gallons	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
Taxicabs		244,392 560	2,995,342 9,310	12.26 16.62	144,272 1,181	590 2,109	8,656,317 70,851	35.42 126.52					11,651,659 80,161	47.68 143.1
Passenger cars and taxicabs.		244,952	3,004,652	12.26	145,453	594	8,727,168	35.63					11,731,820	47.89
Busses:														
School	7 or less													
	8 to 20, inclusive	88	2,250	25.57	104	1,181	6,234	70.84					8,484	96.41
	Over 20	64	2,459	38.43	110	1,719	6,601	103.14					9,060	141.57
	Total or average	152	4,709	30.98	214	1,407	12,835	84.44					17,544	115.42
Contract, including sight-seeing.	7 or less	19	361	19.00	32	1,687	1,923	101.23					2,284	120.23
	8 to 20, inclusive	55	1,331	24.21	203	3,693	12,187	221.59					13,518	245.80
	Over 20	114	4,861	42.64	673	5,903	40,379	354.20					45,240	396.84
	Total or average	188	6,553	34.86	908	4,831	54,489	289.83					61,042	324.69
Public carrier	7 or less	55	1,045	19.00	93	1,687	5,568	101.23	2,559	46.54	1,523	27.69	10,695	194.46
	8 to 20, inclusive	201	4,896	24.36	742	3,693	44,539	221.58	29,553	147.03	5,566	27.69	84,554	420.66
	Over 20	118	4,955	41.99	697	5,903	41,795	354.20	20,594	174.52	3,267	27.69	70,611	598.40
	Total or average	374	10,896	29.13	1,532	4,095	91,902	245.73	52,706	140.93	10,356	27.69	165,860	443.48
All busses		714	22,158	31.03	2,654	3,717	159,226	223.01	52,706	140.93	10,356	27.69	244,446	342.36

## FREIGHT SERVICE

Trucks:		Tons													
Privately owned and operated.	1½ and less.....	38,973	638,255	16.37	44,771	1,149	2,686,289	68.93						3,324,544	85.30
	Over 1½ and less than 3....	1,572	45,034	28.65	2,441	1,553	146,438	93.15						191,472	121.80
	3 and less than 5.....	256	11,127	43.46	501	1,958	30,068	117.45						41,195	160.91
	5.....	4	536	133.93	10	2,390	574	143.38						1,110	277.31
	Over 5.....	1	375	375.00	3	2,929	176	175.74						551	550.40
	Total or average.....	40,806	695,327	17.04	47,726	1,170	2,863,545	70.17						3,558,872	87.21
Contract carrier..	1½ and less.....	49	915	18.67	85	1,724	5,068	103.43	1,909	38.96	1,357	27.69	9,249	188.75	
	Over 1½ and less than 3....	16	483	30.16	37	2,328	2,235	139.69	870	54.38	443	27.69	4,031	251.92	
	3 and less than 5.....	10	468	46.84	29	2,936	1,762	176.18	634	63.35	277	27.69	3,141	314.06	
	5.....	2	268	133.93	7	3,584	430	215.07	253	126.71	55	27.69	1,006	503.40	
	Over 5.....														
	Total or average.....	77	2,134	27.71	158	2,055	9,495	123.31	3,666	47.61	2,132	27.69	17,427	226.32	
Common carrier..	1½ and less.....	406	8,427	20.75	700	1,724	41,991	103.43	17,148	42.24	11,242	27.69	78,808	194.11	
	Over 1½ and less than 3....	238	7,044	29.60	554	2,328	33,248	139.69	20,104	84.47	6,590	27.69	66,986	281.45	
	3 and less than 5.....	81	3,189	39.37	238	2,936	14,270	176.18	15,239	188.13	2,243	27.69	34,941	431.37	
	5.....	1	134	133.93	3	3,585	215	215.10	253	253.42	27	27.69	629	630.14	
	Over 5.....														
	Total or average.....	726	18,794	25.88	1,495	2,060	89,724	123.59	52,744	72.65	20,102	27.69	181,364	249.81	
All trucks.....		41,609	716,255	17.21	49,379	1,187	2,962,764	71.20	56,410	70.25	22,234	27.69	3,757,663	90.31	
Tractor trucks:															
Privately owned and operated.	1½ and less.....	91	1,709	18.78	209	2,298	12,545	137.85							
	Over 1½ and less than 3....	43	1,433	33.33	133	3,105	8,011	186.31					14,254	156.63	
	3 and less than 5.....	35	1,740	49.73	137	3,915	8,222	234.90					9,444	219.64	
	5.....	2	300	150.00	10	4,780	573	286.77					9,962	284.63	
	Over 5.....												873	436.77	
	Total or average.....	171	5,182	30.31	489	2,861	29,351	171.64					34,533	201.95	
Contract carrier..	1½ and less.....	4	82	20.60	9	2,298	551	137.85							
	Over 1½ and less than 3....	4	138	34.60	13	3,105	745	186.31		111	27.69	744	186.14		
	3 and less than 5.....	1	45	44.52	4	3,915	235	234.90		111	27.69	994	248.60		
	5.....									27	27.69	307	307.11		
	Over 5.....														
	Total or average.....	9	265	29.48	26	2,836	1,531	170.17			249	27.69	2,045	227.34	

<sup>1</sup> In the report as submitted the registration fees of contract, sight-seeing, and public-carrier busses and of all trucks, tractor trucks, and trailers were not segregated by class of service, although the numbers of such vehicles were so segregated. Average payments per vehicle were computed and the proper distributions made.

<sup>2</sup> The mileage tax was imposed at rates which vary with the gross weight of the vehicle, and allocations were made on this basis. The total collections of mileage taxes on for-hire carriers of property, \$73,423, were allocated among contract- and common-carrier trucks and trailers.

\* Includes public service commission fee of \$25 on all public-carrier busses and all for-hire carriers of property, plus fees for certificates of convenience and necessity.



TABLE 139.—State taxes imposed on motor vehicles in **GEORGIA** in 1932; analysis of payments for vehicles of different types, classes of service, and rated capacities—Continued

## FREIGHT SERVICE—Continued

Type of vehicle and class of service	Rated capacity	Registered and tax-paid	Registration fees		Estimated consumption of motor fuel		Estimated payments of motor-fuel tax at the rate of 6 cents per gallon		Special fees				All fees and taxes	
			Amount collected	Average per vehicle	Total	Average per vehicle	Total	Average per vehicle	Mileage tax		P.S.C. fees and certificates of convenience and necessity		Total	Average per vehicle
									Amount collected	Average per vehicle	Amount collected	Average per vehicle		
(1)	(14)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Common carrier..	<i>Tons</i>	<i>Number</i>	<i>Dollars</i>	<i>Dollars</i>	<i>Thousands of gallons</i>	<i>Gallons</i>	<i>Dollars</i>	<i>Dollars</i>	<i>Dollars</i>	<i>Dollars</i>	<i>Dollars</i>	<i>Dollars</i>	<i>Dollars</i>	<i>Dollars</i>
	1½ and less.....	142	2,927	20.61	326	2,298	19,575	137.85	-----	-----	3,932	27.69	26,434	186.15
	Over 1½ and less than 3.....	61	2,037	33.39	189	3,105	11,365	186.31	-----	-----	1,689	27.69	15,091	247.39
	3 and less than 5.....	47	2,187	46.54	184	3,915	11,041	234.90	-----	-----	1,301	27.69	14,529	309.13
	5.....	11	1,650	150.00	53	4,779	3,154	286.76	-----	-----	305	27.69	5,109	464.45
	Over 5.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
	Total or average.....	261	8,801	33.72	752	2,882	45,135	172.93	-----	-----	7,227	27.69	61,163	234.34
All tractor trucks.	-----	441	14,248	32.31	1,267	2,873	76,017	172.38	-----	-----	7,476	27.69	97,741	221.64
All trucks and tractor trucks.	-----	42,050	730,503	17.37	50,646	1,204	3,038,781	72.27	56,410	70.25	29,710	27.69	3,855,404	91.69
Trailers and semitrailers:	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Privately owned and operated. <sup>4</sup>	-----	3,750	33,999	9.07	-----	-----	-----	-----	-----	-----	-----	-----	33,999	9.07
Contract carrier..	1½ and less.....	7	40	5.80	-----	-----	-----	-----	220	31.37	194	27.69	454	64.86
	Over 1½ and less than 3.....	5	50	9.97	-----	-----	-----	-----	194	38.86	138	27.69	382	76.52
	3 and less than 5.....	1	14	13.75	-----	-----	-----	-----	42	42.24	28	27.69	84	83.68
	5.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
	Over 5.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
	Total or average.....	13	104	8.01	-----	-----	-----	-----	456	35.09	360	27.69	920	70.79
Common carrier..	1½ and less.....	140	811	5.80	-----	-----	-----	-----	5,913	42.23	3,877	27.69	10,601	75.72
	Over 1½ and less than 3.....	60	599	9.97	-----	-----	-----	-----	4,055	67.58	1,661	27.69	6,315	105.24
	3 and less than 5.....	47	673	14.32	-----	-----	-----	-----	4,173	88.79	1,301	27.69	6,147	130.80
	5.....	11	270	24.53	-----	-----	-----	-----	2,416	219.62	305	27.69	2,991	271.84
	Over 5.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
	Total or average.....	258	2,353	9.12	-----	-----	-----	-----	16,557	64.17	7,144	27.69	26,054	100.98
All trailers and semitrailers.	-----	4,021	36,456	9.07	-----	-----	-----	-----	17,013	62.78	7,504	27.69	60,973	15.16
TOTALS														
Total or average, all vehicles.....		291,737	3,793,769	13.00	198,753	691	11,925,175	41.45	126,129	87.11	47,570	27.69	15,892,643	54.48
Motorcycles.....		977	4,853	4.97	227	233	13,634	13.95	-----	-----	-----	-----	18,487	18.92
Total or average, including motorcycles.....		292,714	3,798,622	12.98	198,980	689	11,938,809	41.36	126,129	87.11	47,570	27.69	15,911,130	54.36
Occupation tax <sup>5</sup> .....		-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	15,334	-----
Miscellaneous.....		-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	14,366	.05
Grand total.....		-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	15,940,830	54.46

<sup>4</sup> Not classified by capacity.<sup>5</sup> Occupation tax on U-Drive-It car systems, \$4,988, on urban motor busses, \$2,819, and on trucks operated by gas and oil companies, \$7,527. The number of vehicles paying these taxes was not reported.



TABLE 140.—State taxes imposed on motor vehicles in IDAHO in 1932; analysis of payments for vehicles of different types, classes of service, and rated capacities

PASSENGER SERVICE														
Type of vehicle and class of service	Rated capacity	Registered and tax-paid	Regular registration fees <sup>1</sup>		Estimated consumption of motor fuel		Estimated payments of motor-fuel tax at the rate of 5 cents per gallon		Special fees				All fees and taxes	
			Amount collected	Average per vehicle	Total	Average per vehicle	Total	Average per vehicle	Excess registration fees <sup>1</sup>		Receipts tax <sup>2</sup>			
									Dollars	Dollars	Thousands of gallons	Gallons	Dollars	Dollars
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Passenger cars <sup>3</sup>	Passengers	Number 81, 913	Dollars 1, 192, 461	Dollars 14. 56	Thousands of gallons 33, 065	Gallons 404	Dollars 1, 653, 256	Dollars 20. 18	Dollars	Dollars	Dollars	Dollars	Dollars 2, 845, 717	Dollars 34. 74
Busses: <sup>4</sup>														
Public carrier	7 or less	27	1, 736	64. 29	31	1, 154	1, 558	57. 68			297	10. 99	3, 591	132. 96
	8 to 20, inclusive	20	3, 249	162. 43	51	2, 525	2, 525	126. 27			513	25. 64	6, 287	314. 34
	Over 20	49	19, 181	391. 46	198	4, 037	9, 890	201. 83			3, 589	73. 25	32, 660	666. 54
	Total or average	96	24, 166	251. 73	280	2, 911	13, 973	145. 55			4, 399	45. 82	42, 538	443. 10
FREIGHT SERVICE														
Trucks and tractor trucks:	Tons													
Privately owned and operated.	1½ and less	11, 691	256, 134	21. 91	9, 184	786	459, 179	39. 28					715, 313	61. 19
	Over 1½ and less than 3	893	36, 893	41. 31	948	1, 062	47, 401	53. 08					84, 294	94. 36
	3 and less than 5	244	11, 413	46. 78	327	1, 338	16, 330	66. 93					27, 743	113. 71
	5	34	2, 328	68. 46	55	1, 634	2, 778	81. 70					5, 106	150. 16
	Over 5	7	631	90. 13	14	2, 003	701	100. 15					1, 332	190. 28
	Total or average	12, 869	307, 399	23. 89	10, 528	818	526, 389	40. 90					833, 788	64. 79
Contract carrier	1½ and less	657	16, 854	25. 65	774	1, 179	38, 720	58. 93	8, 427	12. 83			64, 001	97. 41
	Over 1½ and less than 3	250	7, 841	31. 37	398	1, 592	19, 901	79. 60	3, 921	15. 68			31, 663	126. 65
	3 and less than 5	74	2, 581	34. 87	149	2, 008	7, 429	100. 39	1, 290	17. 44			11, 300	152. 70
	5	11	508	46. 14	27	2, 451	1, 348	122. 55	254	23. 07			2, 110	191. 76
	Over 5	14	1, 010	72. 16	42	3, 005	2, 103	150. 24	505	36. 08			3, 618	258. 48
	Total or average	1, 006	28, 794	28. 62	1, 390	1, 382	69, 501	69. 09	14, 397	14. 31			112, 692	112. 02
Common carrier	1½ and less	69	3, 272	47. 42	81	1, 179	4, 067	58. 93						
	Over 1½ and less than 3	33	2, 478	75. 08	53	1, 592	2, 627	79. 60	1, 872	27. 14	1, 131	16. 38	10, 342	149. 87
	3 and less than 5	47	5, 043	107. 29	94	2, 008	4, 718	100. 39	1, 445	43. 80	858	26. 01	7, 408	224. 49
	5	5	806	161. 17	12	2, 451	613	122. 55	2, 957	62. 91	1, 799	38. 28	14, 517	308. 87
	Over 5	1	308	308. 00	3	3, 005	150	150. 25	486	97. 25	296	59. 19	2, 201	440. 16
	Total or average	155	11, 907	76. 81	243	1, 571	12, 175	78. 55	6, 960	44. 91	4, 179	26. 96	35, 221	227. 23
All trucks and tractor trucks.		14, 030	348, 100	24. 81	12, 161	867	608, 065	43. 34	21, 357	18. 40	4, 179	26. 96	981, 701	69. 97
Trailers and semitrailers:														
Privately owned and operated.	1½ and less	9, 824	9, 846	1. 00									9, 846	1. 00
	Over 1½ and less than 3	37	174	4. 69									174	4. 69
	3 and less than 5	38	520	13. 68									520	13. 68
	Over 5	6	158	26. 39									158	26. 39
	Total or average	9, 905	10, 698	1. 08									10, 698	1. 08
Contract carrier	1½ and less	86	92	1. 07					46	. 53			138	1. 60
	Over 1½ and less than 3	34	433	12. 73					217	6. 37			650	19. 10
	3 and less than 5	7	368	52. 63					184	26. 31			552	78. 94
	Over 5	1	104	104. 59					52	52. 30			156	156. 89
	Total or average	128	997	7. 79					499	3. 90			1, 496	11. 69
Common carrier	1½ and less	2	2	1. 16					45	22. 50	30	14. 80	77	38. 46
	Over 1½ and less than 3	2	35	17. 34					90	45. 00	53	26. 63	178	88. 97
	3 and less than 5	15	464	30. 94					682	45. 48	580	38. 67	1, 726	115. 09
	Over 5	3	187	62. 19					209	69. 61	177	59. 19	573	190. 99
	Total or average	22	688	31. 26					1, 026	46. 64	840	38. 20	2, 554	116. 10
All trailers and semitrailers.		10, 055	12, 383	1. 23					1, 525	10. 16	840	38. 20	14, 748	1. 47
TOTALS														
Total or average, all vehicles		106, 094	1, 577, 110	14. 87	45, 506	474	2, 275, 294	23. 69	22, 882	17. 45	9, 418	34. 50	3, 884, 704	36. 65
Motorcycles		306	1, 530	5. 00	49	159	2, 433	7. 95					3, 963	12. 92
Total or average, including motorcycles		106, 400	1, 578, 640	14. 84	45, 555	473	2, 277, 727	23. 64	22, 882	17. 45	9, 418	34. 50	3, 888, 667	36. 55
Miscellaneous													10, 824	. 10
Grand total													3, 899, 491	36. 65



TABLE 141.—State taxes imposed on motor vehicles in ILLINOIS in 1932; analysis of payments for vehicles of different types, classes of service, and rated capacities

PASSENGER SERVICE										
Type of vehicle and class of service  (1)	Rated capacity  (2)	Registered and tax-paid  (3)	Registration fees		Estimated consumption of motor fuel		Estimated payments of motor-fuel tax at the rate of 3 cents per gallon		All fees and taxes	
			Amount collected (4)	Average per vehicle (5)	Total (6)	Average per vehicle (7)	Total (8)	Average per vehicle (9)	Total (10)	Average per vehicle (11)
Passenger cars <sup>1</sup> .....	Passengers.....	Number 1,309,701	Dollars 12,212,194	Dollars 9.32	Thou- sands of gallons 734,154	Gallons 561	Dollars 22,024,638	Dollars 16.82	Dollars 34,236,832	Dollars 26.14
Busses:										
School.....	7 or less.....	2	20	10.00	2	800	48	24.02	68	34.02
	8 to 20, inclusive.....	29	108	3.73	32	1,121	975	33.63	1,083	37.36
	Over 20.....									
	Total or average.....	31	128	4.13	34	1,100	1,023	33.01	1,151	37.14
Public carrier <sup>2</sup> .....	7 or less.....	1	10	10.00	2	1,602	48	48.06	58	58.06
	8 to 20, inclusive.....	434	11,118	25.62	1,522	3,507	45,659	105.20	56,777	130.82
	Over 20.....	1,160	119,135	102.70	6,502	5,606	195,072	168.17	314,207	270.87
	Total or average.....	1,595	130,263	81.67	8,026	5,032	240,779	150.96	371,042	232.63
All busses.....		1,626	130,391	80.19	8,060	4,957	241,802	148.71	372,193	228.90
FREIGHT SERVICE										
Trucks and tractor trucks <sup>3</sup> .....	Tons.....									
	1½ and less.....	145,083	1,562,685	10.77	158,261	1,091	4,747,839	32.73	6,310,524	43.50
	Over 1½ and less than 3.....	18,577	617,641	33.25	27,387	1,474	821,614	44.23	1,439,255	77.48
	3 and less than 5.....	8,845	768,945	86.94	16,441	1,859	493,230	55.76	1,262,175	142.70
	5.....	3,482	501,026	143.89	7,901	2,269	237,032	68.07	738,058	211.96
	Over 5.....	1,833	390,067	212.80	5,099	2,782	152,952	83.45	543,019	296.25
	Total or average.....	177,820	3,840,364	21.60	215,089	1,210	6,452,667	36.29	10,293,031	57.89
Trailers and semitrailers <sup>3</sup> .....	1½ and less.....	7,552	40,978	5.43					40,978	5.43
	Over 1½ and less than 3.....	811	18,341	22.62					18,341	22.62
	3 and less than 5.....	227	13,690	60.31					13,690	60.31
	5.....	41	3,565	86.96					3,565	86.96
	Over 5.....	272	39,922	146.77					39,922	146.77
	Total or average.....	8,903	116,496	13.08					116,496	13.08
TOTALS										
Total or average, all vehicles.....		1,498,050	16,299,445	10.88	957,303	643	28,719,107	19.29	45,018,552	30.05
Motorcycles.....		5,274	16,440	3.12	1,165	221	34,944	6.62	51,384	9.74
Total or average, including motorcycles.....		1,503,324	16,315,885	10.85	958,468	641	28,754,051	19.24	45,069,936	29.98
Miscellaneous.....									558,971	.37
Grand total.....									45,628,907	30.35

<sup>1</sup> Includes taxicabs.<sup>2</sup> Includes contract and sight-seeing busses.<sup>3</sup> No segregation by class of service.



## TAXATION OF MOTOR VEHICLES, 1932

TABLE 142.—State taxes imposed on motor vehicles in INDIANA in 1932; analysis of payments for vehicles of different types, classes of service, and rated capacities

PASSENGER SERVICE										
Type of vehicle and class of service  (1)	Rated capacity  (2)	Registered and tax-paid  (3)	Registration fees		Estimated consumption of motor fuel		Estimated payments of motor-fuel tax at the rate of 4 cents per gallon		All fees and taxes	
			Amount collected	Average per vehicle	Total	Average per vehicle	Total	Average per vehicle	Total	Average per vehicle
			(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Passenger cars <sup>1</sup> .....	Passengers.....	Number 674, 230	Dollars 4, 164, 349	Dollars 6. 18	Thou- sands of gallons 302, 518	Gallons 449	Dollars 12, 100, 731	Dollars 17. 95	Dollars 16, 265, 080	Dollars 24. 13
Busses: <sup>2</sup> Public carrier.....	7 or less.....	80	2, 213	27. 67	103	1, 282	4, 104	51. 29	6, 317	78. 96
	8 to 20, inclusive.....	131	8, 433	64. 37	368	2, 807	14, 708	112. 28	23, 141	176. 65
	Over 20.....	666	58, 002	87. 09	2, 988	4, 487	119, 530	179. 48	177, 532	266. 57
	Total or average.....	877	68, 648	78. 27	3, 459	3, 944	138, 342	157. 75	206, 990	236. 02
FREIGHT SERVICE										
Trucks <sup>3</sup> .....	Tons.....									
	1½ and less.....	113, 370	1, 162, 940	10. 26	98, 988	873	3, 959, 538	34. 93	5, 122, 478	45. 19
	Over 1½ and less than 3.....	4, 850	163, 660	33. 75	5, 723	1, 180	228, 929	47. 20	392, 589	80. 95
	3 and less than 5.....	1, 766	70, 505	39. 92	2, 628	1, 488	105, 102	59. 52	175, 607	99. 44
	5.....	117	10, 968	93. 75	212	1, 816	8, 500	72. 65	19, 468	166. 40
	Over 5.....	64	7, 132	111. 44	143	2, 226	5, 700	89. 05	12, 832	200. 49
	Total or average.....	120, 167	1, 415, 205	11. 78	107, 694	896	4, 307, 769	35. 85	5, 722, 974	47. 63
Tractor trucks <sup>3</sup> .....		1, 852	40, 087	21. 65	4, 371	2, 360	174, 836	94. 40	214, 923	116. 06
All trucks and tractor trucks.....		122, 019	1, 455, 292	11. 93	112, 065	918	4, 482, 605	36. 74	5, 937, 897	48. 67
Trailers and semitrailers <sup>3</sup> .....										
	1½ and less.....	21, 435	64, 308	3. 00					64, 308	3. 00
	Over 1½ and less than 3.....	913	19, 877	21. 77					19, 877	21. 77
	3 and less than 5.....	792	20, 458	25. 83					20, 458	25. 83
	5.....	142	7, 752	54. 59					7, 752	54. 59
	Over 5.....	261	15, 893	60. 89					15, 893	60. 89
	Total or average.....	23, 543	128, 288	5. 45					128, 288	5. 45
TOTALS										
Total or average, all vehicles.....		820, 669	5, 816, 577	7. 09	418, 042	524	16, 721, 678	20. 98	22, 538, 255	27. 47
Motorcycles.....		2, 529	4, 640	1. 84	447	177	17, 883	7. 07	22, 523	8. 91
Total or average, including motorcycles.....		823, 198	5, 821, 217	7. 07	418, 489	523	16, 739, 561	20. 93	22, 560, 778	27. 40
Miscellaneous.....									341, 652	. 42
Grand total.....									22, 902, 430	27. 82

<sup>1</sup> Includes taxicabs.<sup>2</sup> School busses included with trucks; no segregation of contract or sight-seeing from public carriers. These busses include 391 operating wholly within municipalities and paying registration fees at the rate of 60 cents per passenger-seat, and 486 operating partly outside municipalities, which paid at the rate of \$6 per passenger-seat. The receipts of registration fees from these two groups were \$5,683 and \$62,965, respectively.<sup>3</sup> No segregation of contract and common carriers.



## PASSENGER SERVICE

Type of vehicle and class of service	Rated capacity	Registered and tax-paid	Registration fees		Estimated consumption of motor fuel		Estimated payments of motor-fuel tax at the rate of 3 cents per gallon		Special fees				All fees and taxes	
			Amount collected	Average per vehicle	Total	Average per vehicle	Total	Average per vehicle	Ton-mile tax		Franchise fees			
									Amount collected	Average per vehicle	Amount collected	Average per vehicle	Total	Average per vehicle
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Passenger cars <sup>1</sup>	Passengers	Number 605, 693	Dollars 9, 130, 146	Dollars 15. 08	Thou- sands of gallons 232, 670	Gallons 384	Dollars 6, 980, 079	Dollars 11. 52	Dollars	Dollars	Dollars	Dollars	Dollars 16, 110, 225	Dollars 26. 60
Busses: <sup>2</sup> School		2, 077	31, 155	15. 00	1, 596	768	47, 871	23. 05					79, 026	38. 05
Public carrier	7 or less	40	1, 203	30. 09	44	1, 098	1, 317	32. 93	3, 337	83. 44			5, 857	146. 46
	8 to 20, inclusive	45	2, 946	65. 46	108	2, 403	3, 244	72. 09	20, 126	447. 24			26, 316	584. 79
	Over 20	168	21, 340	127. 02	645	3, 841	19, 361	115. 24	162, 852	969. 36			203, 553	1, 211. 62
	Total or average	253	25, 489	100. 75	797	3, 152	23, 922	94. 55	186, 315	736. 42			235, 726	931. 72
All busses		2, 330	56, 644	24. 31	2, 393	1, 027	71, 793	30. 81	186, 315	736. 42			314, 752	135. 09

## FREIGHT SERVICE

[illegible]

<sup>1</sup> Includes taxicabs.

<sup>2</sup> Sight-seeing and contract-carrier busses, other than those registered as common (public) carriers, are included with passenger cars.



## TAXATION OF MOTOR VEHICLES, 1932

TABLE 143.—State taxes imposed on motor vehicles in IOWA in 1932; analysis of payments for vehicles of different types, classes of service, and rated capacities—Continued

## FREIGHT SERVICE—Continued

Type of vehicle and class of service  (1)	Rated capacity  (2)	Registered and tax-paid  (3)	Registration fees		Estimated consumption of motor fuel		Estimated payments of motor-fuel tax at the rate of 3 cents per gallon		Special fees				All fees and taxes	
			Amount collected	Average per vehicle	Total	Average per vehicle	Total	Average per vehicle	Ton-mile tax		Franchise fees		Total	Average per vehicle
									Amount collected	Average per vehicle	Amount collected	Average per vehicle		
			(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Trailers and semi-trailers: Privately owned and operated.	Tons	Number	Dollars	Dollars	Thousands of gallons	Gallons	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
	1½ and less	2,351	18,217	7.75									18,217	7.75
	Over 1½ and less than 3	123	2,053	16.69									2,053	16.69
	3 and less than 5	75	1,731	23.09									1,731	23.09
	5	27	1,032	38.21									1,032	38.21
	Over 5	32	1,609	50.28									1,609	50.28
	Total or average	2,608	24,642	9.45									24,642	9.45
Contract carrier	1½ and less	18	215	11.94							90	5.00	305	16.94
	Over 1½ and less than 3	22	455	20.68							110	5.00	565	25.68
	3 and less than 5	119	3,975	33.40							595	5.00	4,570	38.40
	5	29	1,450	50.00							145	5.00	1,595	55.00
	Over 5	53	3,600	67.92							265	5.00	3,865	72.92
	Total or average	241	9,695	40.23							1,205	5.00	10,900	45.23
Common carrier	1½ and less													
	Over 1½ and less than 3													
	3 and less than 5	11	240	21.82									240	21.82
	5	8	320	40.00									320	40.00
	Over 5	6	390	65.00									390	65.00
	Total or average	25	950	38.00									950	38.00
All trailers and semitrailers.		2,874	35,287	12.28							1,205	5.00	36,492	12.70
TOTALS														
Total or average, all vehicles		685,779	11,021,095	16.07	298,762	438	8,962,850	13.12	251,803	348.28	37,870	5.00	20,273,618	29.56
Motorcycles <sup>1</sup>		1,605	5,710	3.56	243	151	7,287	4.54			20	5.00	13,017	8.11
Total or average, including motorcycles		687,384	11,026,805	16.04	299,005	437	8,970,137	13.10	251,803	348.28	37,890	5.00	20,286,635	29.51
Special fees, non-Iowa-licensed vehicles <sup>2</sup>													30,110	
Miscellaneous													316,851	.46
Grand total													20,633,596	30.02

<sup>1</sup> Includes 4 motorcycles operating as contract carriers and paying franchise fees of \$5 each.<sup>2</sup> Ton-mile tax: 180 common-carrier trucks, \$14,608; 104 common-carrier tractor trucks, \$11,169; 35 public-carrier busses, \$2,558. Franchise fees, 279 contract-carrier trucks, \$1,395; 76 contract-carrier trailers, \$380.



TABLE 144.—State taxes imposed on motor vehicles in KANSAS in 1932; analysis of payments for vehicles of different types, classes of service, and rated capacities

PASSENGER SERVICE										
Type of vehicle and class of service  (1)	Rated capacity  (2)	Registered and tax- paid  (3)	Registration fees		Estimated consumption of motor fuel		Estimated payments of motor-fuel tax at the rate of 3 cents per gallon		All fees and taxes	
			Amount collected  (4)	Average per vehicle  (5)	Total  (6)	Average per vehicle  (7)	Total  (8)	Average per vehicle  (9)	Total  (10)	Average per vehicle  (11)
	Passengers	Numbers	Dollars	Dollars	Thou- sands of gallons	Gallons	Dollars	Dollars	Dollars	Dollars
Passenger cars		432,724	4,354,320	10.06	183,427	424	5,502,829	12.72	9,857,149	22.78
Taxicabs		81	2,386	29.46	123	1,514	3,679	45.43	6,065	74.89
Passenger cars and taxicabs		432,805	4,356,706	10.07	183,550	424	5,506,508	12.72	9,863,214	22.79
Busses: <sup>1</sup>										
Contract, including sight-seeing.	7 or less									
	8 to 20, inclusive	3	45	15.00	8	2,652	239	79.56	284	94.56
	Over 20	13	1,848	142.11	55	4,239	1,653	127.17	3,501	269.28
	Total or average	16	1,893	118.28	63	3,941	1,892	118.24	3,785	236.52
Public carrier	7 or less									
	8 to 20, inclusive	96	1,440	15.00	255	2,652	7,637	79.56	9,077	94.56
	Over 20	89	3,062	34.41	377	4,239	11,318	127.17	14,380	161.58
	Total or average	185	4,502	24.34	632	3,415	18,955	102.46	23,457	126.80
All busses		201	6,395	31.81	695	3,457	20,847	103.72	27,242	135.53
FREIGHT SERVICE										
Trucks and tractor trucks:	Tons									
Privately owned and operated.	1½ and less	64,241	786,303	12.24	52,992	825	1,589,755	24.75	2,376,058	36.99
	Over 1½ and less than 3	1,081	35,413	32.76	1,205	1,115	36,154	33.45	71,567	66.21
	3 and less than 5	156	8,179	52.43	220	1,406	6,578	42.17	14,757	94.60
	5	10	1,234	123.36	17	1,716	515	51.48	1,749	174.84
	Over 5	1	186	185.61	2	2,103	63	63.09	249	248.70
	Total or average	65,489	831,315	12.69	54,436	831	1,633,065	24.94	2,464,380	37.63
Contract carrier	1½ and less	4,744	68,868	14.52	5,872	1,238	176,158	37.13	245,026	51.65
	Over 1½ and less than 3	674	21,269	31.56	1,127	1,672	33,804	50.15	55,073	81.71
	3 and less than 5	311	14,062	45.22	655	2,108	19,672	63.25	33,734	108.47
	5	10	1,002	100.21	26	2,574	772	77.22	1,774	177.43
	Over 5									
	Total or average	5,739	105,201	18.33	7,680	1,338	230,406	40.15	335,607	58.48
Common carrier	1½ and less	292	4,361	14.94	361	1,238	10,843	37.13	15,204	52.07
	Over 1½ and less than 3	153	4,945	32.32	256	1,672	7,674	50.16	12,619	82.48
	3 and less than 5	97	5,026	51.81	204	2,108	6,135	63.25	11,161	115.06
	5	8	802	100.21	21	2,574	618	77.22	1,420	177.43
	Over 5									
	Total or average	550	15,134	27.52	842	1,532	25,270	45.94	40,404	73.46
All trucks and tractor trucks		71,778	951,650	13.26	62,958	877	1,888,741	26.31	2,840,391	39.57
Trailers and semitrailers:										
Privately owned and operated.	1½ and less	1,222	5,181	4.24					5,181	4.24
	Over 1½ and less than 3	272	2,243	8.24					2,243	8.24
	3 and less than 5	139	1,465	10.54					1,465	10.54
	5	37	763	20.61					763	20.61
	Over 5	11	642	58.41					642	58.41
	Total or average	1,681	10,294	6.12					10,294	6.12
Contract carrier	1½ and less	91	455	5.00					455	5.00
	Over 1½ and less than 3	95	950	10.00					950	10.00
	3 and less than 5	84	1,435	17.08					1,435	17.08
	5	3	75	25.00					75	25.00
	Over 5	4	120	30.00					120	30.00
	Total or average	277	3,035	10.96					3,035	10.96
Common carrier	1½ and less	22	110	5.00					110	5.00
	Over 1½ and less than 3	23	230	10.00					230	10.00
	3 and less than 5	22	375	17.04					375	17.04
	5	6	150	25.00					150	25.00
	Over 5									
	Total or average	73	865	11.85					865	11.85
All trailers and semitrailers		2,031	14,194	6.99					14,194	6.99
TOTALS										
Total or average, all vehicles		506,815	5,328,945	10.52	247,203	490	7,416,096	14.69	12,745,041	25.15
Motorcycles		878	4,122	4.69	147	167	4,399	5.01	8,521	9.70
Total or average, including motorcycles		507,693	5,333,067	10.51	247,350	489	7,420,495	14.68	12,753,562	25.12
Ton-mile tax <sup>2</sup>									186,153	
Miscellaneous									84,452	
Grand total									13,024,167	25.65

<sup>1</sup> There were no tax-paid school busses reported.<sup>2</sup> This tax applies to all trucks, trailers, and busses, except school busses, for-hire carriers operating wholly within city or village limits, private carriers operating within radius of 25 miles of any city or village, and trucks hauling farm products of the owner. The number of vehicles paying the tax could not be determined, and there was no segregation of the receipts by type of vehicle or class of service.



TABLE 145.—State taxes imposed on motor vehicles in KENTUCKY in 1932; analysis of payments for vehicles of different types, classes of service, and rated capacities

PASSENGER SERVICE														
Type of vehicle and class of service  (1)	Rated capacity  (2)	Registered and tax-paid  (3)	Registration fees		Estimated consumption of motor fuel		Estimated payments of motor-fuel tax at the rate of 5 cents per gallon		Special fees				All fees and taxes	
			Amount collected	Average per vehicle	Total	Average per vehicle	Total	Average per vehicle	Mileage tax		Other fees <sup>1</sup>		Total	Average per vehicle
									Amount collected	Average per vehicle	Amount collected	Average per vehicle		
	Passengers	Number	Dollars	Dollars	Thousands of gallons	Gallons	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
Passenger cars		258,179	2,953,843	11.44	127,378	493	6,368,881	24.67					9,322,724	36.11
Taxicabs and U-Drive-It cars		1,118	19,184	17.16	1,970	1,762	98,513	88.12					117,697	105.28
Passenger cars and taxicabs		259,297	2,973,027	11.47	129,348	499	6,467,394	24.94					9,440,421	36.41
Busses: <sup>2</sup>														
Public carrier <sup>4</sup>	7 or less	89	3,755	42.19	126	1,410	6,275	70.50	\$ 8,065	90.62	\$ 840	9.44	18,935	212.75
	8 to 20, inclusive	156	16,083	103.10	481	3,086	24,075	154.33	\$ 17,132	305.94	\$ 909	16.23	58,199	373.07
	Over 20	146	32,670	223.77	720	4,934	36,016	246.68	\$ 28,870	497.76	\$ 941	16.23	98,497	674.64
	Total or average	391	52,508	134.29	1,327	3,395	66,366	169.73	\$ 54,067	266.34	\$ 2,690	13.25	175,631	449.18
FREIGHT SERVICE <sup>6</sup>														
Trucks and tractor trucks: <sup>7</sup>	Tons													
Privately owned and operated	1½ and less	26,858	871,605	32.45	25,786	960	1,289,314	48.00					2,160,919	80.45
	Over 1½ and less than 3	1,395	91,108	65.31	1,810	1,298	90,505	64.88					181,613	130.19
	3 and less than 5	447	40,490	90.58	732	1,636	36,565	81.80					77,055	172.38
	5	3	823	274.44	6	1,997	299	99.85					1,122	374.29
	Over 5	7	1,472	210.31	17	2,448	857	122.41					2,329	332.72
	Total or average	28,710	1,005,498	35.02	28,351	988	1,417,540	49.38					2,423,038	84.40
Contract carrier	1½ and less	1,789	58,047	32.45	2,577	1,441	128,865	72.03			28,998	16.21	215,910	120.69
	Over 1½ and less than 3	408	26,441	65.61	784	1,946	39,209	97.29	26,625	66.07	6,532	16.21	98,807	245.18
	3 and less than 5	217	19,724	90.89	533	2,454	26,626	122.70	20,953	96.56	3,517	16.21	70,820	326.36
	5	43	11,801	274.44	129	2,996	6,441	149.79	3,033	70.52	697	16.21	21,972	510.96
	Over 5	1	210	210.31	4	3,673	184	183.65	349	349.32	16	16.21	759	759.49
	Total or average	2,453	116,223	47.38	4,027	1,642	201,325	82.07	50,960	76.75	39,760	16.21	408,268	166.44
Common carrier	1½ and less	198	6,424	32.45	285	1,441	14,262	72.03			2,226	11.24	22,912	115.72
	Over 1½ and less than 3	159	10,432	65.61	309	1,946	15,470	97.29	15,478	97.35	1,788	11.24	43,168	271.49
	3 and less than 5	89	8,090	90.90	219	2,454	10,920	122.70	10,116	113.66	1,001	11.24	30,127	338.50
	5	12	3,293	274.44	36	2,996	1,798	149.79	1,983	165.26	135	11.24	7,209	600.73
	Over 5													
	Total or average	458	28,239	61.66	849	1,854	42,450	92.68	27,577	106.06	5,150	11.24	103,416	225.80
All trucks and tractor trucks		31,621	1,149,960	36.37	33,227	1,051	1,661,315	52.54	78,537	85.00	44,910	15.43	2,934,722	92.81
TOTALS														
Total or average, all vehicles		291,309	4,175,495	14.33	163,902	563	8,195,075	28.13	132,604	117.66	47,600	15.29	12,550,774	43.08
Motorcycles		804	3,323	4.13	156	194	7,814	9.72					11,137	13.85
Total or average, including motorcycles		292,113	4,178,818	14.30	164,058	562	8,202,889	28.08	132,604	117.66	47,600	15.29	12,561,911	43.00
Miscellaneous													98,422	.34
Grand total													12,660,333	43.34

<sup>1</sup> Includes the following types of fee: For public-carrier busses, certificates of convenience and necessity; for contract-carrier trucks, special registration for permit; for common-carrier trucks, registration for certificate of convenience and necessity. In each case the fees were allocated to the several capacity groups in proportion to the number of vehicles.

<sup>2</sup> Includes special license fees based on seating capacity, \$6,393, plus regular registration fees based on average rate for passenger cars, \$12,791.

<sup>3</sup> No tax-paid school busses and no private busses registered.

<sup>4</sup> Includes 183 city busses which were registered with trucks and 203 busses reported as public carriers. For the city busses the registration fees include seat taxes amounting to \$6,283, and regular truck fees (approximate computation) of \$10,282, which were deducted from the truck totals. For the public-carrier busses the registration fees include tag taxes of \$3,825, and fees, based on seating capacity and gross weight, amounting to \$32,118.

<sup>5</sup> Not paid by city busses. Averages based on 203 public carriers, including 89, 7 passengers or less, 56, 8 to 20, and 58, over 20.

<sup>6</sup> Full trailers are not permitted by law. Semitrailer units included with trucks.

<sup>7</sup> In the report as submitted all trucks and the corresponding registration fees were listed by capacity without segregation as to class of service. Contract and common-carrier trucks were listed by net weight. Approximate conversions to capacity were made and the numbers of private trucks obtained by subtraction. Average registration fees for each capacity bracket were computed from the original distribution of all trucks, and the same averages applied to each of the three service classes.



TABLE 146.—State taxes imposed on motor vehicles in LOUISIANA in 1932; analysis of payments for vehicles of different types, classes of service, and rated capacities

PASSENGER SERVICE										
Type of vehicle and class of service (1)	Rated capacity (2)	Registered and tax-paid (3)	Registration fees		Estimated consumption of motor fuel		Estimated payments of motor-fuel tax at the rate of 5 cents per gallon		All fees and taxes	
			Amount collected (4)	Average per vehicle (5)	Total (6)	Average per vehicle (7)	Total (8)	Average per vehicle (9)	Total (10)	Average per vehicle (11)
	<i>Passengers</i>	<i>Number</i>	<i>Dollars</i>	<i>Dollars</i>	<i>Thousands of gallons</i>	<i>Gallons</i>	<i>Dollars</i>	<i>Dollars</i>	<i>Dollars</i>	<i>Dollars</i>
Passenger cars.....		195,083	2,928,750	15.01	111,037	569	5,551,852	28.46	8,480,602	43.47
Taxicabs.....		1,517	29,939	19.74	3,084	2,033	154,211	101.65	184,150	121.39
Passenger cars and taxicabs.....		196,600	2,958,689	15.05	114,121	580	5,706,063	29.02	8,664,752	44.07
Busses: <sup>1</sup>										
Public carrier.....	7 or less.....	123	2,740	22.28	200	1,627	10,004	81.33	12,744	103.61
	8 to 20, inclusive.....	127	9,965	78.47	452	3,561	22,611	178.04	32,576	256.51
	Over 20.....	174	30,283	174.04	990	5,692	49,519	284.59	79,802	458.63
	Total or average.....	424	42,988	101.39	1,642	3,874	82,134	193.71	125,122	295.10
FREIGHT SERVICE										
	<i>Tons</i>									
Trucks: <sup>2</sup>	1½ and less.....	37,731	727,425	19.28	41,792	1,108	2,089,583	55.38	2,817,008	74.66
Privately owned and operated. <sup>3</sup>	Over 1½ and less than 3.....	2,137	86,165	40.32	3,199	1,497	159,948	74.85	246,103	115.17
	3 and less than 5.....	619	41,412	66.90	1,168	1,887	58,415	94.37	99,827	161.27
	5.....	72	10,832	150.45	166	2,304	8,294	115.20	19,126	265.65
	Over 5.....	28	3,050	108.93	79	2,824	3,954	141.21	7,004	250.14
	Total or average.....	40,587	868,874	21.41	46,404	1,143	2,320,194	57.17	3,189,068	78.58
Common carrier.....	1½ and less.....	60	1,658	27.64	100	1,662	4,986	83.10	6,644	110.74
	Over 1½ and less than 3.....	22	845	38.40	49	2,245	2,470	112.24	3,315	150.64
	3 and less than 5.....	9	822	91.33	26	2,831	1,274	141.56	2,096	232.89
	5.....	5	323	64.63	21	4,237	1,059	211.85	1,382	276.48
	Total or average.....	96	3,648	38.00	196	2,039	9,789	101.96	13,437	139.96
All trucks.....		40,683	872,522	21.45	46,600	1,145	2,329,983	57.27	3,202,505	78.72
Tractor trucks <sup>4</sup> .....		1,170	19,036	16.27	3,503	2,994	175,142	149.69	194,178	165.96
All trucks and tractor trucks.....		41,853	891,558	21.30	50,103	1,197	2,505,125	59.86	3,396,683	81.16
Trailers and semitrailers: Privately owned and operated. <sup>3</sup>	1½ and less.....	3,273	22,624	6.91					22,624	6.91
	Over 1½ and less than 3.....	1,301	23,814	18.30					23,814	18.30
	3 and less than 5.....	1,656	63,010	38.05					63,010	38.05
	5.....	217	24,012	110.65					24,012	110.65
	Total or average.....	6,447	133,460	20.70					133,460	20.70
Common carrier.....	1½ and less.....	8	142	17.82					142	17.82
	Over 1½ and less than 3.....	7	361	51.55					361	51.55
	3 and less than 5.....	29	2,882	99.39					2,882	99.39
	5.....	2	153	76.37					153	76.37
	Total or average.....	46	3,538	76.92					3,538	76.92
All trailers and semitrailers.....		6,493	136,998	21.10					136,998	21.10
TOTALS										
Total or average, all vehicles.....		245,370	4,030,233	16.42	165,866	694	8,293,322	34.72	12,323,555	50.22
Motorcycles.....		660	4,111	6.23	148	224	7,400	11.21	11,511	17.44
Total or average, including motorcycles.....		246,030	4,034,344	16.40	166,014	693	8,300,722	34.65	12,335,066	50.14
Miscellaneous.....									59,805	.24
Grand total.....									12,394,871	50.38

<sup>1</sup> School busses included with passenger cars. No contract or sight-seeing busses reported separately.<sup>2</sup> Farm trucks and those used exclusively in cities pay registration fees at lower rates than other private carriers. Common carriers pay a somewhat higher rate, but it was impossible to compute excess registration fees because of the complex rate situation in the case of private carriers.<sup>3</sup> Includes contract carriers.<sup>4</sup> No segregation by capacity or class of service.



## TAXATION OF MOTOR VEHICLES, 1932

TABLE 147.—State taxes imposed on motor vehicles in MAINE in 1932; analysis of payments for vehicles of different types, classes of service, and rated capacities

PASSENGER SERVICE										
Type of vehicle and class of service (1)	Rated capacity (2)	Registered and tax-paid (3)	Registration fees		Estimated consumption of motor fuel		Estimated payments of motor-fuel tax at the rate of 4 cents per gallon		All fees and taxes	
			Amount collected (4)	Average per vehicle (5)	Total (6)	Average per vehicle (7)	Total (8)	Average per vehicle (9)	Total (10)	Average per vehicle (11)
	<i>Passengers</i>	<i>Number</i>	<i>Dollars</i>	<i>Dollars</i>	<i>Thousands of gallons</i>	<i>Gallons</i>	<i>Dollars</i>	<i>Dollars</i>	<i>Dollars</i>	<i>Dollars</i>
Passenger cars.....		133,837	1,686,694	12.60	65,487	489	2,619,488	19.57	4,306,182	32.17
Taxicabs.....		1,271	42,369	33.34	2,222	1,748	88,858	69.91	131,227	103.25
Passenger cars and taxicabs.....		135,108	1,729,063	12.80	67,709	501	2,708,346	20.04	4,437,409	32.84
Busses: <sup>1</sup>										
Public carrier.....	7 or less.....	34	1,302	38.30	48	1,398	1,902	55.94	3,204	94.24
	8 to 20, inclusive.....	21	1,503	71.57	64	3,061	2,571	122.44	4,074	194.01
	Over 20.....	58	8,115	139.91	284	4,893	11,352	195.72	19,467	335.63
	Total or average.....	113	10,920	96.64	396	3,501	15,825	140.04	26,745	236.68
FREIGHT SERVICE										
	<i>Tons</i>									
Trucks <sup>2 3</sup> .....	1½ and less.....	31,519	467,762	14.84	30,012	952	1,200,481	38.09	1,668,243	52.93
	Over 1½ and less than 3.....	2,870	62,574	21.80	3,694	1,287	147,733	51.48	210,307	73.28
	3 and less than 5.....	1,430	88,899	62.17	2,320	1,623	92,809	64.90	181,708	127.07
	5.....	195	24,841	127.39	386	1,981	15,450	79.23	40,291	206.62
	Over 5.....	143	16,780	117.34	347	2,428	13,888	97.12	30,668	214.46
	Total or average.....	36,157	660,856	18.28	36,759	1,017	1,470,361	40.66	2,131,217	58.94
Tractor trucks <sup>2</sup> .....		46	855	18.58	118	2,574	4,736	102.95	5,591	121.53
All trucks and tractor trucks.....		36,203	661,711	18.28	36,877	1,019	1,475,097	40.74	2,136,808	59.02
Trailers and semitrailers <sup>2</sup> .....	1½ and less.....	3,997	6,613	1.66					6,613	1.66
	Over 1½.....	139	3,283	23.62					3,283	23.62
	Total or average.....	4,136	9,896	2.39					9,896	2.39
TOTALS										
Total or average, all vehicles.....		175,560	2,411,590	13.74	104,982	612	4,199,268	24.50	6,610,858	37.66
Motorcycles.....		964	5,150	5.34	186	193	7,434	7.71	12,584	13.05
Total or average, including motorcycles.....		176,524	2,416,740	13.69	105,168	610	4,206,702	24.50	6,623,442	37.52
Miscellaneous.....									467,273	2.65
Grand total.....									7,090,715	40.17

<sup>1</sup> No school, contract, or sight-seeing busses reported separately.<sup>2</sup> No segregation of property carriers by class of service and no special fees reported.<sup>3</sup> Includes 2,548 convertible cars.



TABLE 148.—State taxes imposed on motor vehicles in MARYLAND in 1932; analysis of payments for vehicles of different types, classes of service, and rated capacities

PASSENGER SERVICE												
Type of vehicle and class of service  (1)	Rated capacity  (2)	Registered and tax-paid  (3)	Registration fees		Estimated consumption of motor fuel		Estimated payments of motor-fuel tax at the rate of 4 cents per gallon		Passenger-mile or ton-mile tax <sup>1</sup>		All fees and taxes	
			Amount collected	Average per vehicle	Total	Average per vehicle	Total	Average per vehicle	Amount collected	Average per vehicle	Total	Average per vehicle
			(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	Passengers	Number	Dollars	Dollars	Thousands of gallons	Gallons	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
Passenger cars.....		273,463	2,078,199	7.60	130,281	476	5,211,242	19.06			7,289,441	26.66
Taxicabs.....		6,383	46,975	7.36	10,862	1,702	434,489	68.07			481,464	75.43
Passenger cars and taxicabs.....		279,846	2,125,174	7.59	141,143	504	5,645,731	20.18			7,770,905	27.77
Busses: <sup>2</sup>												
Public carrier.....	7 or less.....	24			33	1,362	1,307	54.46	1,427	59.48	2,734	113.94
	8 to 20, inclusive.....	119			354	2,980	14,187	119.22	19,622	164.89	33,809	284.11
	Over 20.....	590			2,811	4,764	112,433	190.57	154,645	262.11	267,078	452.68
	Total or average.....	733			3,198	4,363	127,927	174.53	175,694	239.69	303,621	414.22
FREIGHT SERVICE												
	Tons											
Trucks:												
Privately owned and operated. <sup>3</sup>	1½ and less.....	34,615	263,531	7.61	32,092	927	1,283,659	37.09			1,547,190	44.70
	Over 1½ and less than 3.....	3,553	44,873	12.63	4,452	1,253	178,071	50.12			222,944	62.75
	3 and less than 5.....	2,047	44,539	21.76	3,234	1,580	129,353	63.19			173,892	84.95
	5.....	554	27,804	50.19	1,068	1,928	42,736	77.14			70,540	127.33
	Over 5.....	82	3,114	37.98	194	2,364	7,754	94.56			10,868	132.54
	Total or average.....	40,851	383,861	9.39	41,040	1,005	1,641,573	40.18			2,025,434	49.57
Common carrier.....	1½ and less.....	54			75	1,391	3,005	55.64	3,878	71.82	6,883	127.46
	Over 1½ and less than 3.....	91			171	1,879	6,840	75.16	11,039	121.30	17,879	196.46
	3 and less than 5.....	89			211	2,370	8,436	94.79	19,091	214.50	27,527	309.29
	5.....	41			118	2,893	4,744	115.71	11,336	276.49	16,080	392.20
	Over 5.....	69			245	3,546	9,788	141.86	15,805	229.06	25,593	370.92
	Total or average.....	344			820	2,385	32,813	95.38	61,149	177.76	93,962	273.14
All trucks.....		41,195	383,861	9.39	41,860	1,016	1,674,386	40.64	61,149	177.76	2,119,396	51.45
Tractor trucks:												
Privately owned and operated. <sup>3</sup>	1½ and less.....	74	1,825	24.66	137	1,854	5,488	74.17			7,313	98.83
	Over 1½ and less than 3.....	68	1,700	25.00	170	2,506	6,816	100.24			8,516	125.24
	3 and less than 5.....	106	2,640	24.90	335	3,160	13,397	126.38			16,037	151.28
	5.....	17	425	25.00	66	3,857	2,623	154.28			3,048	179.28
	Over 5.....	36	900	25.00	170	4,728	6,808	189.12			7,708	214.12
	Total or average.....	301	7,490	24.88	878	2,918	35,132	116.72			42,622	141.60
Common carrier.....	1½ and less.....	3			9	3,160	379	126.39	75	24.90	454	151.29
	Over 1½ and less than 3.....	8			31	3,857	1,234	154.28	936	117.05	2,170	271.33
	3 and less than 5.....	20			95	4,728	3,783	189.12	5,598	279.89	9,381	469.01
	Over 5.....											
	Total or average.....	31			135	4,351	5,396	174.06	6,609	213.19	12,005	387.25
All tractor trucks.....		332	7,490	24.88	1,013	3,052	40,528	122.07	6,609	213.19	54,627	164.54
All trucks and tractor trucks.....		41,527	391,351	9.51	42,873	1,032	1,714,914	41.30	67,758	180.69	2,174,023	52.35
Trailers and semitrailers:												
Privately owned and operated. <sup>3</sup>	1½ and less.....	719	5,826	8.10							5,826	8.10
	Over 1½ and less than 3.....	99	2,438	24.63							2,438	24.63
	3 and less than 5.....	236	13,342	56.54							13,342	56.54
	5.....	169	9,846	58.26							9,846	58.26
	Over 5.....	20	4,289	214.42							4,289	214.42
	Total or average.....	1,243	35,741	28.75							35,741	28.75
Common carrier.....	1½ and less.....	7										
	Over 1½ and less than 3.....	46										
	3 and less than 5.....	15										
	Over 5.....											
	Total or average.....	68										
All trailers and semitrailers.....		1,311	35,741	28.75							35,741	27.26
TOTALS												
Total or average, all vehicles.....		323,417	2,552,266	7.92	187,214	581	7,488,572	23.25	243,452	219.72	10,284,290	31.80
Motorcycles.....		1,553	7,587	4.88	292	188	11,660	7.51			19,247	12.99
Total or average, including motorcycles.....		324,970	2,559,853	7.91	187,506	579	7,500,232	23.17	243,452	219.72	10,303,537	31.71
Miscellaneous.....											428,050	1.32
Grand total.....											10,732,487	33.03

<sup>1</sup> Imposed on public-carrier busses and common carriers of property in lieu of registration fees. In the case of common-carrier trailers the tax is charged to the hauling vehicle.

<sup>2</sup> School busses included in other registration classifications. No contract or sight-seeing busses reported separately.

<sup>3</sup> All for-hire carriers of property other than common carriers included with private carriers.



## TAXATION OF MOTOR VEHICLES, 1932

TABLE 149.—State taxes imposed on motor vehicles in MASSACHUSETTS in 1932; analysis of payments for vehicles of different types, classes of service, and rated capacities

PASSENGER SERVICE										
Type of vehicle and class of service	Rated capacity	Registered and tax-paid <sup>1</sup>	Registration fees		Estimated consumption of motor fuel		Estimated payments of motor-fuel tax at the rate of 3 cents per gallon		All fees and taxes	
(1)	(2)	(3)	Amount collected	Average per vehicle	Total	Average per vehicle	Total	Average per vehicle	Total	Average per vehicle
					Thousands of gallons	Gallons	Dollars	Dollars	Dollars	Dollars
Passenger cars <sup>2</sup> .....	Passengers	Number 694,357	Dollars 2,480,699	Dollars 3.58	396,425	571	11,892,749	17.13	14,382,448	20.71
Busses:										
School.....		643	1,285	2.00	734	1,142	22,026	34.25	23,311	36.25
Contract, including sight-seeing.	7 or less.....	1,356	9,529	7.03	2,213	1,632	66,378	48.95	75,907	55.98
	8 to 20, inclusive.....	250	3,367	13.47	893	3,572	26,788	107.15	30,155	120.62
	Over 20.....	102	7,855	77.01	582	5,709	17,470	171.28	25,325	248.29
	Total or average.....	1,708	20,751	12.15	3,688	2,159	110,636	64.77	131,387	76.92
Public carrier.....	7 or less.....	73	473	6.48	119	1,632	3,573	48.95	4,046	55.43
	8 to 20, inclusive.....	87	2,398	27.57	311	3,572	9,322	107.15	11,720	134.72
	Over 20.....	1,490	64,479	43.27	8,507	5,709	255,203	171.28	319,682	214.55
	Total or average.....	1,650	67,350	40.82	8,937	5,416	268,098	162.48	335,448	203.30
All busses.....		4,001	89,386	22.34	13,359	3,339	400,760	100.17	490,146	122.51
FREIGHT SERVICE										
Trucks: <sup>3</sup>	Tons									
Privately owned and operated.	1½ and less.....	72,995	637,054	8.73	81,099	1,111	2,432,962	33.33	3,070,013	42.06
	Over 1½ and less than 3.....	7,549	134,979	17.88	11,335	1,502	340,052	45.05	475,031	62.93
	3 and less than 5.....	4,624	127,660	27.61	8,754	1,893	262,622	56.80	390,282	84.41
	5.....	619	19,896	32.14	1,431	2,311	42,917	69.33	62,813	101.47
	Over 5.....	1,233	40,927	33.19	3,493	2,833	104,790	84.99	145,717	118.18
	Total or average.....	87,020	960,513	11.04	106,112	1,219	3,183,343	36.58	4,143,856	47.62
Contract carrier.....	1½ and less.....	8,756	89,502	10.22	14,597	1,667	437,913	50.01	527,415	60.23
	Over 1½ and less than 3.....	3,417	60,119	17.60	7,694	2,252	230,824	67.55	290,943	85.15
	3 and less than 5.....	1,910	65,213	34.14	5,424	2,840	162,719	85.19	227,932	119.33
	5.....	288	10,083	35.01	999	3,467	29,952	104.00	40,035	139.01
	Over 5.....	797	28,054	35.20	3,387	4,260	101,617	127.50	129,671	162.70
	Total or average.....	15,168	252,971	16.68	32,101	2,116	963,025	63.49	1,215,996	80.17
All trucks.....		102,188	1,213,484	11.87	138,213	1,352	4,146,368	40.58	5,359,852	52.45
Tractor trucks: <sup>3</sup>										
Privately owned and operated.		757	2,901	3.83	2,273	3,003	68,200	90.09	71,101	93.92
Contract carrier.....		14	132	9.43	42	3,003	1,261	90.09	1,393	99.52
All tractor trucks.....		771	3,033	3.93	2,315	3,003	69,461	90.09	72,494	94.02
All trucks and tractor trucks.....		102,959	1,216,517	11.81	140,528	1,365	4,215,829	40.95	5,432,346	52.76
Trailers and semitrailers: <sup>3</sup>										
Privately owned and operated.	1½ and less.....	208	4,085	19.64					4,085	19.64
	Over 1½ and less than 3.....	96	2,382	24.81					2,382	24.81
	3 and less than 5.....	131	6,130	46.79					6,130	46.79
	5.....	24	1,721	71.70					1,721	71.70
	Over 5.....	232	20,094	86.61					20,094	86.61
	Total or average.....	691	34,412	49.80					34,412	49.80
Contract carrier.....	1½ and less.....	40	476	11.89					476	11.89
	Over 1½ and less than 3.....	40	714	17.86					714	17.86
	3 and less than 5.....	31	610	19.68					610	19.68
	5.....	24	1,625	67.71					1,625	67.71
	Over 5.....	291	13,659	46.94					13,659	46.94
	Total or average.....	426	17,084	40.10					17,084	40.10
All trailers and semitrailers.....		1,117	51,496	46.10					51,496	46.10
TOTALS										
Total or average, all vehicles.....		802,434	3,847,098	4.79	550,312	687	16,509,338	20.60	20,356,436	25.37
Motorcycles.....		1,473	1,974	1.34	331	225	9,940	6.75	11,914	8.09
Total or average, including motorcycles.....		803,907	3,849,072	4.79	550,643	686	16,519,278	20.58	20,368,350	25.34
Miscellaneous.....									2,224,389	2.76
Grand total.....									22,592,739	28.10

<sup>1</sup> Reissues deducted from registrations as reported, to agree with regular motor-vehicle registration table for 1932: Passenger cars, 110,107; trucks, 9,073.

<sup>2</sup> Includes taxicabs.

<sup>3</sup> No common carriers of property reported. No special fees reported for contract carriers.



TABLE 150.—State taxes imposed on motor vehicles in MICHIGAN in 1932; analysis of payments for vehicles of different types, classes of service, and rated capacities

PASSENGER SERVICE												
Type of vehicle and class of service	Rated capacity	Registered and tax-paid	Registration fees		Estimated consumption of motor fuel		Estimated payments of motor-fuel tax at the rate of 3 cents per gallon		Public utility permit fees		All fees and taxes	
			Amount collected	Average per vehicle	Total	Average per vehicle	Total	Average per vehicle	Amount collected	Average per vehicle	Total	Average per vehicle
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	Passengers	Number	Dollars	Dollars	Thousands of gallons	Gallons	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
Passenger cars		1,001,130	14,105,480	14.09	515,915	515	15,477,454	15.46			29,582,934	29.55
Taxicabs		10,796	212,873	19.72	19,873	1,841	596,188	55.22			809,061	74.99
Passenger cars and taxicabs.		1,011,926	14,318,353	14.15	535,788	530	16,073,642	15.88			30,391,995	30.03
Busses:												
Contract, including sight-seeing. <sup>1 2</sup>		485	73,628	151.81	1,563	3,224	46,908	96.72			120,536	248.53
Public carrier <sup>2</sup>		540	65,659	121.59	1,741	3,224	52,228	96.72	64,736	119.88	182,623	338.19
All busses		1,025	139,287	135.89	3,304	3,224	99,136	96.72	64,736	119.88	303,159	295.76
FREIGHT SERVICE												
Trucks:	Tons											
Privately owned and operated.	1½ and less	94,769	1,857,643	19.60	95,038	1,003	2,851,138	30.09			4,708,781	49.69
	Over 1½ and less than 3	20,188	1,057,473	52.38	27,361	1,355	820,839	40.66			1,878,312	93.04
	3 and less than 5	2,441	276,337	113.21	4,171	1,709	125,138	51.26			401,475	164.47
	5	467	66,382	142.15	974	2,086	29,226	62.58			95,608	204.73
	Over 5	1,222	204,483	167.34	3,125	2,557	93,743	76.71			298,226	244.05
	Total or average	119,087	3,462,318	29.07	130,669	1,097	3,920,084	32.92			7,382,402	61.99
Contract carrier	1½ and less	162	4,399	27.15	244	1,505	7,313	45.14	5,180	31.98	16,892	104.27
	Over 1½ and less than 3	605	37,563	62.09	1,230	2,032	36,889	60.97	26,066	43.08	100,518	166.14
	3 and less than 5	178	21,650	121.63	456	2,563	13,688	76.90	14,303	80.35	49,641	278.88
	5	43	6,015	139.88	134	3,129	4,036	93.87	3,013	70.08	13,064	303.83
	Over 5	66	10,447	158.30	253	3,836	7,596	115.08	4,648	70.42	22,691	343.80
	Total or average	1,054	80,074	75.97	2,317	2,199	69,522	65.96	53,210	50.48	202,806	192.41
Common carrier	1½ and less	30	838	27.93	45	1,505	1,354	45.14	964	32.15	3,156	105.22
	Over 1½ and less than 3	172	10,965	63.75	350	2,032	10,488	60.97	9,437	54.87	30,890	179.59
	3 and less than 5	49	6,048	123.43	126	2,563	3,768	76.90	4,321	88.19	14,137	288.52
	5	16	2,163	135.19	50	3,129	1,502	93.87	1,744	108.99	5,409	338.05
	Over 5	22	3,793	172.39	84	3,836	2,532	115.08	2,240	101.81	8,565	389.28
	Total or average	289	23,807	82.38	655	2,266	19,644	67.97	18,706	64.73	62,157	215.08
All trucks		120,430	3,566,199	29.61	133,641	1,110	4,009,250	33.29	71,916	53.55	7,647,365	63.50
Tractor trucks:												
Privately owned and operated.	1½ and less	941	22,647	24.07	1,887	2,006	56,620	60.17			79,267	84.24
	Over 1½ and less than 3	348	16,372	47.04	943	2,711	28,299	81.32			44,671	128.36
	3 and less than 5	288	24,965	86.68	984	3,418	29,529	102.53			54,494	189.21
	5	56	7,272	129.86	234	4,172	7,009	125.16			14,281	255.02
	Over 5	40	5,242	131.05	205	5,114	6,137	153.42			11,379	284.47
	Total or average	1,673	76,498	45.72	4,253	2,542	127,594	76.27			204,092	121.99
Contract carrier	1½ and less	81	2,347	28.98	163	2,006	4,874	60.17	2,063	25.46	9,284	114.61
	Over 1½ and less than 3	182	8,903	48.92	493	2,711	14,800	81.32	6,074	33.37	29,777	163.61
	3 and less than 5	119	10,277	86.36	407	3,418	12,201	102.53	6,223	52.30	28,701	241.19
	5	28	3,172	113.27	117	4,172	3,505	125.16	1,541	55.04	8,218	293.47
	Over 5	28	4,004	142.98	143	5,114	4,296	153.42	2,243	80.12	10,543	376.52
	Total or average	438	28,703	65.53	1,323	3,019	39,676	90.58	18,144	41.43	86,523	197.54
Common carrier	1½ and less	186	5,327	28.64	373	2,006	11,192	60.17	5,387	28.96	21,906	117.77
	Over 1½ and less than 3	248	11,979	48.30	672	2,711	20,167	81.32	9,357	37.73	41,503	167.35
	3 and less than 5	246	22,971	93.38	841	3,418	25,222	102.53	10,239	78.21	67,432	274.12
	5	28	2,864	102.30	117	4,172	3,505	125.17	2,387	85.25	8,756	312.72
	Over 5	24	3,430	142.90	123	5,114	3,682	153.42	2,858	119.09	9,970	415.41
	Total or average	732	46,571	63.62	2,126	2,904	63,768	87.12	39,228	53.59	149,567	204.33
All tractor trucks		2,843	151,772	53.38	7,702	2,709	231,038	81.27	57,372	49.04	440,182	154.83
All trucks and tractor trucks:		123,273	3,717,971	30.16	141,343	1,147	4,240,288	34.40	129,288	51.45	8,087,547	65.61
Trailers and semitrailers:												
Privately owned and operated.	1½ and less	71,938	146,119	2.03							146,119	2.03
	Over 1½ and less than 3	1,185	32,118	27.10							32,118	27.10
	3 and less than 5	1,889	109,226	57.82							109,226	57.82
	5	495	44,507	89.91							44,507	89.91
	Over 5	292	34,794	119.16							34,794	119.16
	Total or average	75,799	366,764	4.84							366,764	4.84
Contract carrier	1½ and less	17	238	14.03					211	12.44	449	26.47
	Over 1½ and less than 3	70	2,273	32.47					1,754	25.06	4,027	57.53
	3 and less than 5	562	35,676	63.48					24,496	43.59	60,172	107.07
	5	112	9,861	88.05					7,509	67.04	17,370	155.09
	Over 5	40	4,803	120.08					2,764	69.10	7,567	189.18
	Total or average	801	52,851	65.98					36,734	45.86	89,585	111.84
Common carrier	1½ and less	6	106	17.64					75	12.43	181	30.07
	Over 1½ and less than 3	143	4,969	34.75					4,344	30.38	9,313	65.13
	3 and less than 5	565	31,926	56.51					28,882	51.12	60,808	107.63
	5	182	15,680	86.16					14,653	80.51	30,333	166.67
	Over 5	42	4,750	113.09					3,843	91.49	8,593	204.58
	Total or average	938	57,431	61.23					51,797	55.22	109,228	116.45
All trailers and semi-trailers		77,538	477,046	6.15					88,531	50.91	565,577	7.29
TOTALS												
Total or average, all vehicles		1,213,762	18,652,657	15.37	680,435	599	20,413,066	17.97	282,555	58.96	39,348,278	32.42
Motorcycles		2,998	11,340	3.78	609	203	18,262	6.09			29,002	9.87
Total or average, including motorcycles		1,216,760	18,663,997	15.34	681,044	598	20,431,328	17.93	282,555	58.96	39,377,880	32.36
Miscellaneous											1,113,119	.92
Grand total											40,490,999	33.28

<sup>1</sup> Includes school busses.<sup>2</sup> Not classified by weight or capacity.



TABLE 151.—State taxes imposed on motor vehicles in MINNESOTA in 1932; analysis of payments for vehicles of different types, classes of service, and rated capacities

PASSENGER SERVICE														
Type of vehicle and class of service	Rated capacity	Registered and tax-paid	Regular registration fees <sup>1</sup>		Estimated consumption of motor fuel		Estimated payments of motor-fuel tax at the rate of 3 cents per gallon		Special fees				All fees and taxes	
			Amount collected	Average per vehicle	Total	Average per vehicle	Total	Average per vehicle	Excess registration fees <sup>1</sup>	Franchise fees <sup>2</sup>			Total	Average per vehicle
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Passenger cars <sup>3</sup>	Passengers	Number	Dollars	Dollars	Thousands of gallons	Gallons	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
Busses:		581,088	7,922,212	13.63	243,066	418	7,291,970	12.55					15,214,182	26.18
Public carrier	7 or less	3	70	23.30	3	1,195	107	35.86			6	1.98	183	61.14
	8 to 20, inclusive	27	6,811	252.25	71	2,617	2,120	78.51			53	1.98	8,984	332.74
	Over 20	185	104,400	564.32	774	4,183	23,215	125.49			366	1.98	127,981	691.79
	Total or average	215	111,281	517.59	848	3,945	25,442	118.33			425	1.98	137,148	637.90
FREIGHT SERVICE														
Trucks:	Tons													
Privately owned and operated.	1½ and less	88,547	1,399,734	15.81	72,077	814	2,162,318	24.42					3,562,052	40.23
	Over 1½ and less than 3	2,993	144,349	48.23	3,293	1,100	98,779	33.00					243,128	81.23
	3 and less than 5	1,025	78,079	76.18	1,422	1,387	42,652	41.61					120,731	117.79
	5	243	29,397	120.98	411	1,693	12,344	50.80					41,741	171.79
	Over 5	32	5,580	174.37	66	2,076	1,993	62.27					7,573	236.64
	Total or average	92,840	1,657,139	17.85	77,269	832	2,318,086	24.97					3,975,225	42.82
Contract carrier	1½ and less	7,042	129,704	18.42	8,601	1,221	258,037	36.64					387,741	55.06
	Over 1½ and less than 3	704	33,237	47.21	1,161	1,650	34,843	49.49					68,080	96.70
	3 and less than 5	405	29,754	73.47	843	2,081	25,279	62.42					55,033	135.89
	5	27	3,352	124.17	69	2,540	2,057	76.20					5,409	200.37
	Over 5	9	1,182	131.38	28	3,097	836	92.91					2,018	224.29
	Total or average	8,187	197,229	24.09	10,702	1,307	321,052	39.22					518,281	63.31
Common carrier	1½ and less	92	1,406	15.28	112	1,221	3,371	36.64	3,442	37.42	219	2.38	8,438	91.72
	Over 1½ and less than 3	81	3,834	47.34	134	1,650	4,009	49.49	9,387	115.90	192	2.38	17,422	215.11
	3 and less than 5	63	4,266	67.72	131	2,081	3,932	62.42	10,446	165.81	150	2.38	18,794	298.33
	5	5	751	150.15	13	2,540	381	76.19	1,838	367.60	12	2.38	2,982	596.32
	Over 5	2	543	271.34	6	3,097	186	92.91	1,329	664.33	5	2.38	2,063	1,030.96
	Total or average	243	10,800	44.45	396	1,630	11,879	48.88	26,442	108.82	578	2.38	49,699	204.53
All trucks		101,270	1,865,168	18.42	88,367	873	2,651,017	26.18	26,442	108.82	578	2.38	4,543,205	44.86
Tractor trucks:														
Privately owned and operated.	1½ and less	47	1,076	22.89	77	1,628	2,295	48.84					3,371	71.73
	Over 1½ and less than 3	23	1,073	46.63	51	2,200	1,618	66.01					2,591	112.64
	3 and less than 5	12	975	81.21	33	2,774	999	83.22					1,974	164.43
	5	1	103	103.25	3	3,386	102	101.58					205	204.83
	Over 5	1	166	166.31	4	4,151	125	124.53					291	290.84
	Total or average	84	3,393	40.39	168	1,999	5,039	59.98					8,432	100.37
Contract carrier	1½ and less	141	2,701	19.16	230	1,628	6,887	48.84					9,588	68.00
	Over 1½ and less than 3	61	2,469	40.47	134	2,200	4,026	66.01					6,495	106.48
	3 and less than 5	49	3,583	73.13	136	2,774	4,078	83.22					7,661	156.35
	5	4	494	123.55	13	3,386	406	101.60					900	225.15
	Over 5	6	665	110.81	25	4,151	747	124.54					1,412	235.35
	Total or average	261	9,912	37.98	538	2,062	16,144	61.85					26,056	99.83
Common carrier	1½ and less	8	203	25.33	13	1,628	391	48.84	496	62.02	19	2.38	1,109	138.57
	Over 1½ and less than 3	9	216	23.98	20	2,200	594	66.01	528	58.72	21	2.38	1,359	151.09
	3 and less than 5	16	1,013	63.31	44	2,774	1,332	83.22	2,480	154.99	38	2.38	4,863	303.90
	5	2	246	123.07	7	3,386	203	101.59	603	301.31	5	2.38	1,057	528.35
	Total or average	35	1,678	47.93	84	2,400	2,520	71.99	4,107	117.35	83	2.38	8,388	239.65
All tractor trucks		380	14,983	39.43	790	2,079	23,703	62.37	4,107	117.35	83	2.38	42,876	112.83
All trucks and tractor trucks		101,650	1,880,151	18.50	89,157	877	2,674,720	26.31	30,549	109.89	661	2.38	4,586,081	45.12
Trailers and semitrailers:														
Privately owned and operated.	1½ and less	20,170	41,347	2.05									41,347	2.05
	Over 1½ and less than 3	353	1,959	5.55									1,959	5.55
	3 and less than 5	288	4,634	16.09									4,634	16.09
	5	122	2,549	20.89									2,549	20.89
	Over 5	90	3,099	34.44									3,099	34.44
	Total or average	21,023	53,588	2.55									53,588	2.55
Contract carrier	1½ and less	128	315	2.46									315	2.46
	Over 1½ and less than 3	51	446	8.74									446	8.74
	3 and less than 5	100	1,954	19.54									1,954	19.54
	5	78	2,040	26.15									2,040	26.15
	Over 5	59	1,798	30.48									1,798	30.48
	Total or average	416	6,553	15.75									6,553	15.75
Common carrier	1½ and less	5	83	16.64					204	40.73	12	2.38	299	59.75
	Over 1½ and less than 3	52	1,142	21.95					2,795	53.76	123	2.38	4,060	78.09
	3 and less than 5	10	289	28.96					709	70.89	24	2.38	1,022	102.23
	Over 5	23	857	37.26					2,098	91.22	55	2.38	3,010	130.86
	Total or average	90	2,371	26.35					5,806	64.51	214	2.38	8,391	93.24
All trailers and semitrailers		21,529	62,512	2.90					5,806	64.51	214	2.38	68,532	3.18
TOTALS														
Total or average, all vehicles		704,482	9,976,156	14.16	333,071	488	9,992,132	14.63	36,355	98.79	1,300	2.23	20,005,943	28.40
Motorcycles		1,704	5,844	3.43	281	165	8,425	4.94					14,269	8.37
Total or average, including motorcycles		706,186	9,982,000	14.14	333,352	487	10,000,557	14.61	36,355	98.79	1,300	2.23	20,020,212	28.35
Miscellaneous													58,018	.08
Grand total													20,078,230	28.43

<sup>1</sup> Common carriers of property were required to pay registration fees at higher rates than those imposed on private carriers. The excess registration fees were calculated in proportion to the amounts by which the common-carrier rates exceeded the private rates.

<sup>2</sup> Franchise fees of \$425 on public-carrier busses and \$875 on common carriers of property allocated in proportion to the numbers of vehicles.

<sup>3</sup> Includes taxicabs and school, contract, and sight-seeing busses.



TABLE 152.—State taxes imposed on motor vehicles in MISSISSIPPI in 1932; analysis of payments for vehicles of different types, classes of service, and rated capacities

## PASSENGER SERVICE

Type of vehicle and class of service (1)	Rated capacity (2)	Registered and tax-paid <sup>1</sup> (3)	Registration fees <sup>1</sup>		Estimated consumption of motor fuel		Estimated payments of motor-fuel tax <sup>2</sup>		Mileage tax <sup>3</sup>		All fees and taxes	
			Amount collected (4)	Average per vehicle (5)	Total (6)	Average per vehicle (7)	Total (8)	Average per vehicle (9)	Amount collected (10)	Average per vehicle (11)	Total (12)	Average per vehicle (13)
Passenger cars <sup>4</sup>	Passengers	Number 126,551	Dollars 1,587,443	Dollars 12.54	Thousands of gallons 67,240	Gallons 531	Dollars 3,927,531	Dollars 31.04	Dollars	Dollars	Dollars 5,514,974	Dollars 43.58
Busses:												
School <sup>5</sup>		1,789	20,580	11.50	1,901	1,063	111,044	62.07			131,624	73.57
Contract, including sight-seeing.	7 or less	93	1,451	15.61	141	1,518	8,249	88.70			9,700	104.31
	8 to 20, inclusive	21	1,722	81.98	70	3,324	4,077	194.15			5,799	276.13
	Over 20	90	11,658	129.54	478	5,313	27,932	310.35			39,590	439.89
	Total or average	204	14,831	72.70	689	3,379	40,258	197.34			55,089	270.04
Public carrier	7 or less	5	200	39.92	8	1,519	443	88.70	122	24.40	765	153.02
	8 to 20, inclusive	4	304	76.04	13	3,324	777	194.16	1,157	289.34	2,238	559.54
	Over 20	24	3,721	155.04	128	5,313	7,448	310.35	1,579	65.80	12,748	531.19
	Total or average	33	4,225	128.02	149	4,497	8,668	262.68	2,858	86.62	15,751	477.32
All busses		2,026	39,636	19.56	2,739	1,352	159,970	78.96	2,858	86.62	202,464	99.93

## FREIGHT SERVICE

Trucks: <sup>6</sup>	Tons											
	1½ and less	23,914	358,738	15.00	24,726	1,034	1,444,272	60.39	30		1,803,040	75.40
	Over 1½ and less than 3	615	36,307	59.04	860	1,397	50,198	81.62	82		86,587	140.79
	3 and less than 5	600	42,615	71.02	1,057	1,762	61,748	102.91	931		105,294	175.49
	5	25	3,299	131.98	54	2,151	3,141	125.63			6,440	257.61
	Over 5	10	1,146	114.64	26	2,636	1,540	154.00	843		3,529	352.97
	Total or average	25,164	442,105	17.57	26,723	1,062	1,560,899	62.03	1,886		2,004,890	79.67
Trailers and semitrailers: <sup>7</sup>	1½ and less	2,239	35,168	15.71							35,168	15.71
	Over 1½ and less than 3	146	3,836	26.28							3,836	26.28
	3 and less than 5	99	5,460	55.15							5,460	55.15
	5	14	1,665	118.92							1,665	118.92
	Over 5											
	Total or average	2,498	46,129	18.47							46,129	18.47

## TOTALS

Total or average, all vehicles	156,239	2,115,313	13.54	96,702	629	5,648,400	36.74	4,744		7,768,457	49.72
Motorcycles	144	1,483	10.30	30	209	1,761	12.23			3,244	22.53
Total or average, including motorcycles	156,383	2,116,796	13.54	96,732	629	5,650,161	36.72	4,744		7,771,701	49.69
Miscellaneous										16,655	.11
Grand total										7,788,356	49.80

<sup>1</sup> Because of the fact that a second registration of trucks, trailers, and busses was required by a law effective July 1, 1932, there were inconsistencies in the classification of vehicles, particularly busses, which it was necessary to reconcile by approximate methods. The total number of busses tabulated exceeds those registered prior to July 1 by 83, to account for a large increase in the number of busses having a capacity of 7 passengers or less, appearing in the second registration.

<sup>2</sup> The motor-fuel tax rate was changed from 5½ to 6 cents on June 1, 1932. The average fee paid was approximately 5.84 cents per gallon.

<sup>3</sup> Under law effective July 1, 1932, all vehicles were required to pay a tax on mileage in excess of 12,000 miles. Private passenger cars and commercial motor vehicles having a carrying capacity of less than 2½ tons were not required to have a speedometer or make monthly reports, except such commercial motor vehicles as had an established or admitted annual mileage in excess of 12,000 miles.

<sup>4</sup> Includes taxicabs as well as 46 hearses and ambulances.

<sup>5</sup> Not classified by capacity.

<sup>6</sup> No segregation by class of service. The number of trucks paying mileage taxes was not reported, and therefore no averages were computed for this item.

<sup>7</sup> No segregation by class of service.



## TAXATION OF MOTOR VEHICLES, 1932

TABLE 153.—State taxes imposed on motor vehicles in MISSOURI in 1932; analysis of payments for vehicles of different types, classes of service, and rated capacities

## PASSENGER SERVICE

Type of vehicle and class of service	Rated capacity	Registered and tax-paid	Registration fees		Estimated consumption of motor fuel		Estimated payments of motor-fuel tax at the rate of 2 cents per gallon		Special load-capacity tax <sup>1</sup>		All fees and taxes	
			Amount collected	Average per vehicle	Total	Average per vehicle	Total	Average per vehicle	Amount collected	Average per vehicle	Total	Average per vehicle
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Passenger cars <sup>2</sup>	Passengers	Number	Dollars	Dollars	Thousands of gallons	Gallons	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
		617,995	8,036,791	13.00	335,197	542	6,703,932	10.85			14,740,723	23.85
Busses: <sup>3</sup>												
Public carrier	7 or less	52	546	10.50	81	1,550	1,612	31.00	2,737	52.63	4,895	94.13
	8 to 20, inclusive	42	441	10.50	142	3,393	2,850	67.86	6,014	143.20	9,305	221.56
	Over 20	106	1,645	15.52	575	5,424	11,499	108.48	27,964	263.81	41,108	387.81
	Total or average	200	2,632	13.16	798	3,990	15,961	79.81	36,715	183.57	55,308	276.54

## FREIGHT SERVICE

Trucks and tractor trucks:	Tons											
Privately owned and operated.	1½ and less	88,009	\$36,522	9.51	92,893	1,056	1,857,867	21.11			2,694,389	30.62
	Over 1½ and less than 3	5,992	98,529	16.44	8,548	1,426	170,951	28.53			269,480	44.97
	3 and less than 5	3,791	64,587	17.04	6,818	1,799	136,368	35.97			200,955	53.01
	5	333	8,720	26.19	731	2,196	14,623	43.91			23,343	70.10
	Over 5	26	903	34.73	70	2,691	1,399	53.83			2,302	88.56
	Total or average	98,151	1,009,261	10.28	109,060	1,111	2,181,208	22.22			3,190,469	32.50
Contract carrier	1½ and less	27	284	10.50	43	1,584	855	31.68			1,139	42.18
	Over 1½ and less than 3	37	666	18.00	79	2,139	1,583	42.78			2,249	60.78
	3 and less than 5	10	180	18.00	27	2,698	540	53.96			720	71.96
	5											
	Over 5											
	Total or average	74	1,130	15.26	149	2,012	2,978	40.24			4,108	55.50
Common carrier	1½ and less	632	6,636	10.50	1,001	1,584	20,019	31.68	20,941	33.13	47,596	75.31
	Over 1½ and less than 3	286	5,148	18.00	612	2,139	12,236	42.78	16,576	57.96	33,960	118.74
	3 and less than 5	110	1,980	18.00	297	2,698	5,935	53.96	10,558	95.98	18,473	167.94
	5	10	270	27.00	33	3,293	659	65.87	1,746	174.62	2,675	267.49
	Over 5	2	66	33.00	8	4,038	162	80.75	500	250.00	728	363.75
	Total or average	1,040	14,100	13.56	1,951	1,876	39,011	37.51	50,321	48.38	103,432	99.45
All trucks and tractor trucks		99,265	1,024,491	10.32	111,160	1,120	2,223,197	22.40	50,321	48.38	3,298,009	33.22
Trailers and semitrailers:												
Privately owned and operated.	1½ and less	7,647	16,500	2.16							16,500	2.16
	Over 1½ and less than 3	601	2,558	4.26							2,558	4.26
	3 and less than 5	633	2,688	4.25							2,688	4.25
	5	686	5,021	7.32							5,021	7.32
	Over 5	327	3,698	11.31							3,698	11.31
	Total or average	9,894	30,465	3.08							30,465	3.08
Contract carrier	1½ and less											
	Over 1½ and less than 3											
	3 and less than 5	4	36	9.00							36	9.00
	5	1	14	13.50							14	13.50
	Over 5	13	479	36.86							479	36.86
	Total or average	18	529	29.38							529	29.38
Common carrier	1½ and less											
	Over 1½ and less than 3											
	3 and less than 5	11	99	9.00					690	62.73	789	71.73
	5	7	94	13.50					472	67.50	566	81.00
	Over 5	78	1,487	19.06					9,890	126.79	11,377	145.85
	Total or average	96	1,680	17.50					11,052	115.13	12,732	132.63
All trailers and semitrailers		10,008	32,674	3.26					11,052	115.13	43,726	4.37

## TOTALS

Total or average, all vehicles	727,468	9,096,588	12.50	447,155	623	8,943,090	12.46	98,088	73.42	18,137,766	24.93
Motorcycles	1,545	7,298	4.73	330	214	6,603	4.27			13,901	9.00
Total or average, including motorcycles	729,013	9,103,886	12.49	447,485	622	8,949,693	12.45	98,088	73.42	18,151,667	24.90
Miscellaneous										393,398	.54
Grand total										18,545,065	25.44

<sup>1</sup> Imposed on common and public carriers only. No special tax reported for contract carriers.<sup>2</sup> Includes taxicabs, and busses other than public carriers.<sup>3</sup> Registration fees for public-carrier busses computed approximately and deducted from reported passenger-car fees. Collections of special capacity tax, \$36,715, allocated in proportion to seating capacity.



TABLE 154.—State taxes imposed on motor vehicles in MONTANA in 1932; analysis of payments for vehicles of different types, classes of service, and rated capacities

## PASSENGER SERVICE

Type of vehicle and class of service	Rated capacity	Registered and tax-paid	Registration fees <sup>1</sup>		Estimated consumption of motor fuel		Estimated payments of motor-fuel tax at the rate of 5 cents per gallon		Public service tax		All fees and taxes	
			Amount collected	Average per vehicle	Total	Average per vehicle	Total	Average per vehicle	Amount collected	Average per vehicle	Total	Average per vehicle
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Passenger cars <sup>2</sup>	Passengers	Number 88,611	Dollars 985,855	Dollars 11.12	Thou- sands of gallons 36,696	Gallons 414	Dollars 1,834,786	Dollars 20.71			Dollars 2,820,641	Dollars 31.83
Busses: <sup>3</sup>												
Public carrier	7 or less	39	363	9.30	46	1,184	2,308	59.18	390	10.00	3,061	78.48
	8 to 20, inclusive	32	435	13.61	83	2,591	4,145	129.54	320	10.00	4,900	153.15
	Over 20											
	Total or average	71	798	11.24	129	1,818	6,453	90.89	710	10.00	7,961	112.13

## FREIGHT SERVICE

Trucks and tractor trucks:	Tons											
Privately owned and operated.	1½ and less	19,494	202,264	10.38	15,710	806	785,491	40.29			987,755	50.67
	Over 1½ and less than 3	765	18,414	24.07	833	1,089	41,660	54.46			60,074	78.53
	3 and less than 5	164	5,596	34.12	225	1,373	11,260	68.66			16,856	102.78
	5	18	799	44.39	30	1,676	1,509	83.82			2,308	128.21
	Over 5											
	Total or average	20,441	227,073	11.11	16,798	822	839,920	41.09			1,066,993	52.20
Contract carrier <sup>4</sup>		<sup>4</sup> 297							2,970	10.00	2,970	10.00
Common carrier	1½ and less	20	258	12.88	24	1,209	1,209	60.46	200	10.00	1,667	83.34
	Over 1½ and less than 3	11	241	21.95	18	1,633	898	81.66	110	10.00	1,249	113.61
	3 and less than 5	39	1,653	42.38	81	2,060	4,017	102.99	390	10.00	6,060	155.37
	5	10	444	44.39	25	2,514	1,258	125.73	100	10.00	1,802	180.12
	Over 5											
	Total or average	80	2,596	32.45	148	1,845	7,382	92.27	800	10.00	10,778	134.72
All trucks and tractor trucks.		20,521	229,669	11.19	16,946	826	847,302	41.29	3,770	10.00	1,080,741	52.66
Trailers and semitrailers <sup>4</sup>		60	276	4.60							276	4.60

## TOTALS

Total or average, all vehicles	109,263	1,216,598	11.14	53,771	492	2,688,541	24.62	4,480	10.00	3,909,619	35.78
Motorcycles	198	768	3.88	32	163	1,615	8.16			2,383	12.04
Total or average, including motorcycles	109,461	1,217,366	11.12	53,803	492	2,690,156	24.59	4,480	10.00	3,912,002	35.74
Miscellaneous										41,809	.38
Grand total										3,953,811	36.12

<sup>1</sup> In the report as submitted the registration fees of all public-carrier busses and contract- and common-carrier trucks were included with the registration fees of trucks privately owned and operated. These registration fees were computed by approximate methods and deductions made, except in the case of contract-carrier trucks, which were not classified by capacity and therefore offered no basis for computing average fees.

<sup>2</sup> Includes taxicabs.

<sup>3</sup> No tax-paid school busses and no sight-seeing or contract busses separately reported.

<sup>4</sup> The number, registration fees, and estimated motor-fuel taxes of these trucks are included with trucks privately owned and operated.

<sup>5</sup> Not segregated by capacity or class of service.



## TAXATION OF MOTOR VEHICLES, 1932

TABLE 155.—State taxes imposed on motor vehicles in NEBRASKA in 1932; analysis of payments for vehicles of different types, classes of service, and rated capacities

## PASSENGER SERVICE

Type of vehicle and class of service (1)	Rated capacity (2)	Regis- tered and tax-paid (3)	Registration fees		Estimated con- sumption of mo- tor fuel		Estimated pay- ments of motor- fuel tax at the rate of 4 cents per gallon		All fees and taxes	
			Amount collected (4)	Average per ve- hicle (5)	Total (6)	Average per ve- hicle (7)	Total (8)	Average per ve- hicle (9)	Total (10)	Average per ve- hicle (11)
Passenger cars <sup>1</sup> .....	Passengers	Number 322,335	Dollars 2,756,438	Dollars 8.55	Thou- sands of gallons 146,913	Gallons 456	Dollars 5,876,513	Dollars 18.23	Dollars 8,632,951	Dollars 26.78
Busses: <sup>2</sup>										
Public carrier <sup>3</sup> .....	7 or less.....	64	744	11.63	83	1,303	3,334	52.10	4,078	63.73
	8 to 20, inclusive.....	34	3,542	104.18	97	2,851	3,878	114.05	7,420	218.23
	Over 20.....	122	15,104	123.80	556	4,558	22,242	182.31	37,346	306.11
	Total or average.....	220	19,390	88.14	736	3,347	29,454	133.88	48,844	222.02

## FREIGHT SERVICE

Trucks and tractor trucks <sup>4</sup> .....	Tons									
	1½ and less.....	49,636	431,853	8.70	44,024	887	1,760,970	35.48	2,192,823	44.18
	Over 1½ and less than 3.....	1,983	36,129	18.22	2,377	1,199	95,080	47.95	131,209	66.17
	3 and less than 5.....	630	20,042	31.81	952	1,511	38,086	60.46	58,128	92.27
	5.....	42	3,150	75.00	78	1,845	3,100	73.80	6,250	148.80
	Over 5.....	3	285	95.00	7	2,262	271	90.47	556	185.47
	Total or average.....	52,294	491,459	9.40	47,438	907	1,897,507	36.28	2,388,966	45.68
Trailers and semitrailers <sup>5</sup> .....		13,478	12,658	.94					12,658	.94

## TOTALS

Total or average, all vehicles.....	388,327	3,279,945	8.45	195,087	520	7,803,474	20.82	11,083,419	28.54
Motorcycles.....	834	2,569	3.08	150	180	5,991	7.18	8,560	10.26
Total or average, including motorcycles.....	389,161	3,282,514	8.44	195,237	520	7,809,465	20.79	11,091,979	28.50
Miscellaneous.....								45,684	.12
Grand total.....								11,137,663	28.62

<sup>1</sup> Includes taxicabs.<sup>2</sup> No tax-paid school busses reported.<sup>3</sup> Includes contract and sight-seeing busses.<sup>4</sup> No segregation by class of service.<sup>5</sup> No segregation by capacity or class of service.



TABLE 156.—State taxes imposed on motor vehicles in NEVADA in 1932; analysis of payments for vehicles of different types, classes of service, and rated capacities

PASSENGER SERVICE												
Type of vehicle and class of service  (1)	Rated capacity  (2)	Registered and tax-paid  (3)	Registration fees		Estimated consumption of motor fuel		Estimated payments of motor-fuel tax at the rate of 4 cents per gallon		Franchise fees <sup>1</sup>		All fees and taxes	
			Amount collected	Average per vehicle	Total	Average per vehicle	Total	Average per vehicle	Amount collected	Average per vehicle	Total	Average per vehicle
			(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	<i>Passengers</i>	<i>Number</i>	<i>Dollars</i>	<i>Dollars</i>	<i>Thousands of gallons</i>	<i>Gallons</i>	<i>Dollars</i>	<i>Dollars</i>	<i>Dollars</i>	<i>Dollars</i>	<i>Dollars</i>	<i>Dollars</i>
Passenger cars.....		24,670	220,474	8.94	11,318	459	452,730	18.35			673,204	27.29
Taxicabs.....		65	785	12.08	107	1,639	4,261	65.55	2,170	90.42	7,216	111.01
Passenger cars and taxicabs.....		24,735	221,259	8.94	11,425	462	456,991	18.48	2,170	90.42	680,420	27.51
Busses: <sup>2</sup>												
Public carrier.....	7 or less.....	50	768	15.35	66	1,311	2,622	52.45	4,180	110.00	7,570	151.40
	8 to 20, inclusive.....	20	574	28.72	57	2,870	2,296	114.81	2,820	176.25	5,690	284.53
	Over 20.....	46	3,078	66.91	211	4,588	8,442	183.52	10,910	363.67	22,430	487.60
	Total or average.....	116	4,420	38.10	334	2,879	13,360	115.17	17,910	213.21	35,690	307.67
FREIGHT SERVICE												
Trucks and tractor trucks: Privately owned and operated.	<i>Tons</i>											
	1½ and less.....	5,707	66,914	11.73	5,095	893	203,808	35.71			270,722	47.44
	Over 1½ and less than 3.....	272	8,142	29.94	328	1,207	13,128	48.26			21,270	78.20
	3 and less than 5.....	185	8,027	43.39	282	1,521	11,258	60.85			19,285	104.24
	5.....	45	2,849	63.30	84	1,857	3,343	74.29			6,192	137.59
	Over 5.....	22	1,386	63.02	50	2,276	2,003	91.06			3,389	154.08
	Total or average.....	6,231	87,318	14.01	5,839	937	233,540	37.48			320,858	51.49
Contract carrier.....	1½ and less.....	75	1,475	19.66	100	1,340	4,019	53.59	7,268	103.82	12,762	170.15
	Over 1½ and less than 3.....	17	499	29.38	31	1,810	1,231	72.38	3,050	127.08	4,780	228.84
	3 and less than 5.....	48	2,334	48.63	109	2,282	4,381	91.28	7,895	183.60	14,610	304.39
	5.....	5	295	58.93	14	2,786	557	111.43	1,250	250.00	2,102	420.36
	Over 5.....	16	1,002	62.63	55	3,415	2,186	136.61	3,760	289.23	6,948	434.24
	Total or average.....	161	5,605	34.81	309	1,921	12,374	76.85	23,223	149.82	41,202	255.91
Common carrier.....	1½ and less.....	49	887	18.10	65	1,340	2,626	53.59	2,820	97.24	6,333	129.24
	Over 1½ and less than 3.....	28	1,025	36.60	51	1,810	2,026	72.38	2,575	135.53	5,626	200.95
	3 and less than 5.....	50	2,465	49.31	114	2,282	4,564	91.28	6,740	177.37	13,769	275.39
	5.....	4	232	58.10	11	2,786	446	111.43	30	15.00	708	177.03
	Over 5.....	4	390	97.38	14	3,415	546	136.61	1,380	345.00	2,316	578.99
	Total or average.....	135	4,999	37.03	255	1,890	10,208	75.62	13,545	147.23	28,752	212.98
All trucks and tractor trucks.....		6,527	97,022	15.00	6,403	981	256,122	39.24	36,768	148.86	390,812	59.88
Trailers and semitrailers: Privately owned and operated.	1½ and less.....	577	1,690	2.93							1,690	2.93
	Over 1½ and less than 3.....	6	130	21.66							130	21.66
	3 and less than 5.....	8	275	34.33							275	34.33
	5.....	1	40	40.17							40	40.17
	Over 5.....	9	697	77.42							697	77.42
	Total or average.....	601	2,832	4.71							2,832	4.71
Contract carrier.....	1½ and less.....	1	18	18.00					160	80.00	178	98.00
	Over 1½ and less than 3.....	4	171	42.90					705	176.25	876	219.15
	3 and less than 5.....	7	392	55.95					2,290	327.14	2,682	383.00
	5.....											
	Over 5.....											
	Total or average.....	12	581	48.44					3,155	242.69	3,736	291.13
Common carrier.....	1½ and less.....	2	64	32.04					348	174.23	412	206.27
	Over 1½ and less than 3.....	2	83	41.46					162	80.77	245	122.23
	3 and less than 5.....	1	78	78.00					350	350.00	428	428.00
	5.....											
	Over 5.....											
	Total or average.....	5	225	45.00					860	172.00	1,085	217.00
All trailers and semitrailers.....		618	3,638	5.89					4,015	223.06	7,653	12.38
TOTALS												
Total or average, all vehicles.....		31,996	327,239	10.23	18,162	579	726,473	23.15	60,863	116.17	1,114,575	34.83
Motorcycles.....		89	392	4.40	16	181	644	7.23			1,036	11.63
Total or average, including motorcycles.....		32,085	327,631	10.21	18,178	578	727,117	23.11	60,863	116.17	1,115,611	34.77
Miscellaneous.....											3,098	.10
Grand total.....											1,118,709	34.87

<sup>1</sup> The averages in column 11 are based on the numbers of vehicles actually paying these fees, which were different from the numbers paying registration fees; these two fees were collected by different agencies.

<sup>2</sup> No tax-paid school busses and no sight-seeing or contract busses registered as such.



## TAXATION OF MOTOR VEHICLES, 1932

TABLE 157.—State taxes imposed on motor vehicles in NEW HAMPSHIRE in 1932; analysis of payments for vehicles of different types, classes of service, and rated capacities

## PASSENGER SERVICE

Type of vehicle and class of service (1)	Rated capacity (2)	Registered and tax-paid (3)	Registration fees		Estimated consumption of motor fuel		Estimated payments of motor-fuel tax at the rate of 4 cents per gallon		All fees and taxes	
			Amount collected (4)	Average per vehicle (5)	Total (6)	Average per vehicle (7)	Total (8)	Average per vehicle (9)	Total (10)	Average per vehicle (11)
Passenger cars <sup>1</sup>	Passengers	Number 87,531	Dollars 1,146,623	Dollars 13.10	Thou- sands of gallons 45,404	Gallons 519	Dollars 1,816,147	Dollars 20.75	Dollars 2,962,770	Dollars 33.85
Busses:										
School	7 or less									
	8 to 20, inclusive	23	537	23.34	24	1,037	954	41.50	1,491	64.84
	Over 20	92	4,378	47.59	139	1,510	5,559	60.42	9,937	108.01
	Total or average	115	4,915	42.74	163	1,416	6,513	56.64	11,428	99.38
Public carrier <sup>2</sup>	7 or less	17	370	21.78	25	1,482	1,008	59.30	1,378	81.08
	8 to 20, inclusive	72	3,611	50.15	234	3,245	9,346	129.81	12,957	179.96
	Over 20	102	12,644	123.96	529	5,187	21,163	207.49	33,807	331.45
	Total or average	191	16,625	87.05	788	4,125	31,517	165.01	48,142	252.06
All busses		306	21,540	70.40	951	3,107	38,030	124.28	59,570	194.68

## FREIGHT SERVICE

Type of vehicle and class of service (1)	Rated capacity (2)	Registered and tax-paid (3)	Registration fees		Estimated consumption of motor fuel		Estimated payments of motor-fuel tax at the rate of 4 cents per gallon		All fees and taxes	
			Amount collected (4)	Average per vehicle (5)	Total (6)	Average per vehicle (7)	Total (8)	Average per vehicle (9)	Total (10)	Average per vehicle (11)
Trucks <sup>3</sup>	Tons									
	1½ and less	14,023	282,461	20.14	14,155	1,009	566,204	40.38	848,665	60.52
	Over 1½ and less than 3	1,695	94,415	55.70	2,312	1,364	92,494	54.57	186,909	110.27
	3 and less than 5	1,445	136,804	94.68	2,486	1,720	99,420	68.80	236,224	163.48
	5	201	24,881	123.79	422	2,100	16,882	83.99	41,763	207.78
	Over 5									
	Total or average	17,364	538,561	31.02	19,375	1,116	775,000	44.63	1,313,561	75.65
Tractor trucks <sup>3</sup>										
	1½ and less	2	42	21.00	4	2,019	161	80.76	203	101.76
	Over 1½ and less than 3	3	101	33.50	8	2,728	328	109.13	429	142.63
	3 and less than 5									
	5	2	143	71.40	8	4,200	336	167.98	479	239.38
	Over 5	7	653	93.29	36	5,148	1,441	205.91	2,094	299.20
	Total or average	14	939	67.02	56	4,047	2,266	161.88	3,205	228.90
All trucks and tractor trucks		17,378	539,500	31.04	19,431	1,118	777,266	44.73	1,316,766	75.77
Trailers and semitrailers <sup>3</sup>										
	1½ and less	1,153	6,396	5.55					6,396	5.55
	Over 1½ and less than 3	48	1,629	33.93					1,629	33.93
	3 and less than 5	47	3,479	74.03					3,479	74.03
	5	34	3,468	102.01					3,468	102.01
	Over 5	4	436	109.07					436	109.07
	Total or average	1,286	15,408	11.98					15,408	11.98

## TOTALS

Total or average, all vehicles	106,501	1,723,071	16.18	65,786	625	2,631,443	25.01	4,354,514	40.89
Motorcycles	905	4,786	5.29	185	204	7,398	8.17	12,184	13.46
Total or average, including motorcycles	107,406	1,727,857	16.09	65,971	622	2,638,841	24.87	4,366,698	40.66
Miscellaneous								299,012	2.78
Grand total								4,665,710	43.44

<sup>1</sup> Includes taxicabs and also 30 snowmobiles.<sup>2</sup> Includes sight-seeing and other contract-carrier busses; also 16 automobiles and 4 trucks shown by records of public service commission to operate as common carriers of passengers.<sup>3</sup> No segregation according to class of service.



TABLE 158.—State taxes imposed on motor vehicles in NEW JERSEY in 1932; analysis of payments for vehicles of different types, classes of service, and rated capacities

## PASSENGER SERVICE

Type of vehicle and class of service (1)	Rated capacity (2)	Regis- tered and tax-paid (3)	Registration fees		Estimated con- sumption of motor fuel		Estimated payments of motor-fuel tax at the rate of 3 cents per gallon		All fees and taxes	
			Amount collected (4)	Average per vehicle (5)	Total (6)	Average per vehicle (7)	Total (8)	Average per vehicle (9)	Total (10)	Average per vehicle (11)
	<i>Passengers</i>	<i>Number</i>	<i>Dollars</i>	<i>Dollars</i>	<i>Thou- sands of gallons</i>	<i>Gallons</i>	<i>Dollars</i>	<i>Dollars</i>	<i>Dollars</i>	<i>Dollars</i>
Passenger cars <sup>1</sup> .....		716,491	7,203,474	10.05	364,413	509	10,932,396	15.26	18,135,870	25.31
Taxicabs <sup>2</sup> .....		4,485	71,345	15.91	8,148	1,817	244,443	54.50	315,788	70.41
Passenger cars and taxicabs.....		720,976	7,274,819	10.09	372,561	517	11,176,839	15.50	18,451,658	25.59
Busses: <sup>3</sup>										
Public carrier.....	7 or less.....	169	2,900	17.16	246	1,454	7,370	43.61	10,270	60.77
	8 to 20, inclusive.....	372	9,412	25.30	1,184	3,182	35,509	95.46	44,921	120.76
	Over 20.....	4,661	286,200	61.40	23,706	5,086	711,187	152.58	997,387	213.98
	Total or average.....	5,202	298,512	57.38	25,136	4,832	754,066	144.96	1,052,578	202.34

## FREIGHT SERVICE

Trucks and tractor trucks <sup>4</sup> .....	<i>Tons</i>									
	1½ and less.....	89,916	1,835,667	20.42	88,995	990	2,669,835	29.69	4,505,502	50.11
	Over 1½ and less than 3.....	18,781	665,595	35.44	25,122	1,338	753,666	40.13	1,419,261	75.57
	3 and less than 5.....	10,083	549,631	54.51	17,005	1,686	510,163	50.60	1,059,794	105.11
	5.....	1,616	113,202	70.05	3,327	2,059	99,813	61.77	213,015	131.82
	Over 5.....	8,208	711,117	86.64	20,715	2,524	621,439	75.71	1,332,556	162.35
	Total or average.....	128,604	3,875,212	30.13	155,164	1,206	4,654,916	36.20	8,530,128	66.33
Trailers and semitrailers <sup>5</sup> .....		3,038	118,255	38.92					118,255	38.92

## TOTALS

Total or average, all vehicles.....	857,820	11,566,798	13.48	552,861	647	16,585,821	19.40	28,152,619	32.82
Motorcycles.....	5,257	10,514	2.00	1,053	200	31,604	6.01	42,118	8.01
Total or average, including motorcycles.....	863,077	11,577,312	13.41	553,914	644	16,617,425	19.32	28,194,737	32.67
Mileage tax on interstate busses <sup>6</sup> .....								79,802	
Miscellaneous.....								3,612,961	4.19
Grand total.....								31,887,500	36.95

<sup>1</sup> Includes 613 undertaker vehicles.<sup>2</sup> Includes 1,397 livery cars and 208 U-Drive-It cars.<sup>3</sup> No tax-paid school busses and no contract or sight-seeing busses reported separately.<sup>4</sup> No segregation by class of service.<sup>5</sup> No segregation by weight, capacity, or class of service.<sup>6</sup> The number of vehicles paying this tax is not known.



## TAXATION OF MOTOR VEHICLES, 1932

TABLE 159.—State taxes imposed on motor vehicles in NEW MEXICO in 1932; analysis of payments for vehicles of different types, classes of service, and rated capacities

PASSENGER SERVICE												
Type of vehicle and class of service  (1)	Rated capacity  (2)	Registered and tax-paid  (3)	Registration fees		Estimated consumption of motor fuel		Estimated payments of motor-fuel tax at the rate of 5 cents per gallon		Mileage tax		All fees and taxes	
			Amount collected	Average per vehicle	Total	Average per vehicle	Total	Average per vehicle	Amount collected	Average per vehicle	Total	Average per vehicle
			(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
<b>PASSENGER SERVICE</b>												
Passenger cars.....	Passengers	Number	Dollars	Dollars	Thou- sands of gallons	Gallons	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
Taxicabs.....		61,546	534,433	8.68	28,965	471	1,448,255	23.53			1,982,688	32.21
Passenger cars and taxicabs.....		167	6,452	38.64	281	168	14,037	84.05			20,489	122.69
Busses: <sup>1</sup>		61,713	540,885	8.76	29,246	474	1,462,292	23.70			2,003,177	32.46
Public carrier <sup>2</sup> .....												
	7 or less.....	48	2,149	44.78	64	1,345	3,228	67.25	3,309	71.92	8,686	180.95
	8 to 20, inclusive.....	43	3,495	81.28	127	2,944	6,330	147.21	6,190	150.98	16,015	372.45
	Over 20.....	48	8,224	171.33	226	4,706	11,295	235.31	22,894	572.36	42,413	883.61
	Total or average.....	139	13,868	99.77	417	3,000	20,853	150.02	32,393	255.06	67,114	482.84
<b>FREIGHT SERVICE</b>												
Trucks and tractor trucks: <sup>3</sup>	Tons											
Privately owned and operated.	1½ and less.....	14,239	217,434	15.27	13,040	916	652,030	45.79			869,464	61.06
	Over 1½ and less than 3.....	436	18,256	41.87	540	1,238	26,983	61.89			45,239	103.76
	3 and less than 5.....	136	7,349	54.03	212	1,561	10,612	78.03			17,961	132.06
	5.....	13	1,255	96.54	25	1,905	1,238	95.25			2,493	191.79
	Over 5.....	2	130	64.87	5	2,335	234	116.75			364	181.62
	Total or average.....	14,826	244,424	16.49	13,822	932	691,097	46.61			935,521	63.10
Common carrier.....	1½ and less.....	115	2,071	18.01	158	1,374	7,902	68.71	4,134	35.95	14,107	122.67
	Over 1½ and less than 3.....	53	1,394	26.30	98	1,856	4,919	92.81	3,023	57.04	9,336	176.15
	3 and less than 5.....	24	1,110	46.24	56	2,341	2,809	117.04	2,854	118.90	6,773	282.18
	5.....	2	119	59.75	6	2,858	285	142.88	119	59.33	523	261.96
	Over 5.....											
	Total or average.....	194	4,694	24.20	318	1,641	15,915	82.04	10,130	52.21	30,739	158.45
All trucks and tractor trucks.....		15,020	249,118	16.59	14,140	941	707,012	47.07	10,130	52.21	966,260	64.33
Trailers and semitrailers: <sup>3</sup>												
Privately owned and operated.	1½ and less.....	495	3,487	7.04							3,487	7.04
	Over 1½ and less than 3.....	64	1,210	18.91							1,210	18.91
	3 and less than 5.....	30	1,041	34.69							1,041	34.69
	5.....	5	224	44.83							224	44.83
	Over 5.....	4	229	57.12							229	57.12
	Total or average.....	598	6,191	10.35							6,191	10.35
Common carrier.....	1½ and less.....	5	33	6.63					26	5.22	59	11.85
	Over 1½ and less than 3.....	7	78	11.18					108	15.43	186	26.61
	3 and less than 5.....	8	343	42.90					11	1.39	354	44.29
	5.....	1	15	15.00							15	15.00
	Over 5.....											
	Total or average.....	21	469	22.36					145	7.26	614	29.28
All trailers and semi-trailers.....		619	6,660	10.76					145	7.26	6,805	10.99
<b>TOTALS</b>												
Total or average, all vehicles.....		77,491	810,531	10.46	43,803	570	2,190,157	28.49	42,668	44.82	3,043,356	39.27
Motorcycles.....		226	689	3.05	42	185	2,096	9.27			2,785	12.32
Total or average, including motorcycles.....		77,717	811,220	10.44	43,845	569	2,192,253	28.44	42,668	44.82	3,046,141	39.20
Certificate fees <sup>4</sup> .....											2,927	
Grand total.....											3,049,068	39.23

<sup>1</sup> No school busses separately reported. Number of busses engaged in contract-carrier operations not known.

<sup>2</sup> Includes 12 city busses which are not subject to mileage tax.

<sup>3</sup> Contract carriers are included with private and common carriers. Number of such vehicles unknown.

<sup>4</sup> Certificates for operation as carriers of persons and property: Contract carriers, \$1,756; common and public carriers, \$1,171. The number of vehicles paying these fees was not reported.



TABLE 160.—State taxes imposed on motor vehicles in NEW YORK in 1932; analysis of payments for vehicles of different types, classes of service, and rated capacities

## PASSENGER SERVICE

Type of vehicle and class of service (1)	Rated capacity (2)	Registered and tax-paid (3)	Registration fees		Estimated consumption of motor fuel		Estimated payments of motor-fuel tax <sup>1</sup>		All fees and taxes	
			Amount collected (4)	Average per vehicle (5)	Total (6)	Average per vehicle (7)	Total (8)	Average per vehicle (9)	Total (10)	Average per vehicle (11)
	Passengers	Number	Dollars	Dollars	Thousands of gallons	Gallons	Dollars	Dollars	Dollars	Dollars
Passenger cars <sup>2</sup> .....		1,897,754	25,784,935	13.59	1,006,138	530	28,774,889	15.16	54,559,824	28.75
Taxicabs.....		31,863	519,160	16.29	60,341	1,894	1,725,726	54.16	2,244,886	70.45
Passenger cars and taxicabs.....		1,929,617	26,304,095	13.63	1,066,479	553	30,500,615	15.81	56,804,710	29.44
Busses: <sup>3</sup>										
Public carrier <sup>4</sup> .....	7 or less.....									
	8 to 20, inclusive.....	1,189	44,099	37.09	3,944	3,317	112,785	94.86	156,884	131.95
	Over 20.....	4,938	264,522	53.57	26,180	5,302	748,730	151.63	1,013,252	205.20
	Total or average.....	6,127	308,621	50.37	30,124	4,916	861,515	140.61	1,170,136	190.98

## FREIGHT SERVICE

Trucks <sup>4</sup> .....	Tons									
	1½ and less.....	216,396	4,494,833	20.77	223,259	1,032	6,385,072	29.51	10,879,905	50.28
	Over 1½ and less than 3.....	64,326	2,696,338	41.92	89,693	1,394	2,565,170	39.88	5,261,508	81.80
	3 and less than 5.....	14,012	969,280	69.17	24,634	1,758	704,512	50.28	1,673,792	119.45
	5.....	6,695	562,597	84.03	14,369	2,146	410,927	61.38	973,524	145.41
	Over 5.....	10,945	1,164,320	106.38	28,793	2,631	823,467	75.24	1,987,787	181.62
	Total or average.....	312,374	9,887,368	31.65	380,748	1,219	10,889,148	34.86	20,776,516	66.51
Tractor trucks: <sup>5</sup> .....	1½ and less.....	159	2,648	16.66	328	2,063	9,383	59.01	12,031	75.67
	Over 1½ and less than 3.....	238	5,372	22.57	664	2,789	18,982	79.76	24,354	102.33
	3 and less than 5.....	401	17,803	44.40	1,410	3,516	40,324	100.56	58,127	144.96
	5.....	172	10,181	59.19	738	4,292	21,114	122.76	31,295	181.95
	Over 5.....	421	29,902	71.03	2,215	5,261	63,349	150.47	93,251	221.50
	Total or average.....	1,391	65,906	47.38	5,355	3,850	153,152	110.10	219,058	157.48
All trucks and tractor trucks.....		313,765	9,953,274	31.72	386,103	1,230	11,042,300	35.19	20,995,574	66.91
Trailers and semitrailers <sup>5</sup> .....	1½ and less.....	5,559	20,034	3.60					20,034	3.60
	Over 1½ and less than 3.....	4,298	20,870	4.86					20,870	4.86
	3 and less than 5.....	1,078	17,741	16.46					17,741	16.46
	5.....	170	4,748	27.93					4,748	27.93
	Over 5.....	2,683	137,720	51.33					137,720	51.33
	Total or average.....	13,788	201,113	14.59					201,113	14.59

## TOTALS

Total or average, all vehicles.....	2,263,297	36,767,103	16.24	1,482,706	659	42,404,430	18.85	79,171,533	34.98
Motorcycles.....	11,593	46,703	4.03	2,422	209	69,257	5.97	115,960	10.00
Total or average, including motorcycles.....	2,274,890	36,813,806	16.18	1,485,128	657	42,473,687	18.78	79,287,493	34.85
Miscellaneous.....								4,222,133	1.86
Grand total.....								83,509,626	36.71

<sup>1</sup> The motor-fuel tax rate was changed from 2 to 3 cents on Mar. 1, 1932. The average rate was approximately 2.86 cents per gallon.<sup>2</sup> Includes 105 snowmobiles.<sup>3</sup> There was no segregation of busses by class of service. It is assumed that the great majority of those tabulated were in public-carrier service.<sup>4</sup> Includes 959 city busses at a flat rate of \$10 each.<sup>5</sup> No segregation by class of service.<sup>6</sup> Includes 7,921 suburban cars (station wagons and convertibles).



TABLE 161.—State taxes imposed on motor vehicles in NORTH CAROLINA in 1932; analysis of payments for vehicles of different types, classes of service, and rated capacities

PASSENGER SERVICE														
Type of vehicle and class of service	Rated capacity	Registered and tax-paid	Regular registration fees <sup>1</sup>		Estimated consumption of motor fuel		Estimated payments of motor-fuel tax at the rate of 6 cents per gallon		Special fees				All fees and taxes	
			Amount collected	Average per vehicle	Total	Average per vehicle	Total	Average per vehicle	Excess registration fees <sup>1</sup>	Receipts tax			Total	Average per vehicle
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Passenger cars	Passengers	Number	Dollars	Dollars	Thousands of gallons	Gallons	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
Taxicabs		324,666	4,838,630	14.90	170,429	525	10,225,734	31.50					15,064,364	46.40
Passenger cars and taxicabs		773	42,231	54.63	1,449	1,875	86,966	112.50					129,197	167.13
Bussees: <sup>2</sup> Public carrier <sup>3</sup>		325,439	4,880,861	15.00	171,878	528	10,312,700	31.69					15,193,561	46.69
	7 or less	32	741	23.14	48	1,500	2,881	90.02			756	23.63	4,378	136.79
	8 to 20, inclusive	252	14,186	56.30	827	3,284	49,654	197.04			9,821	51.96	73,661	292.31
	Over 20	341	28,745	84.30	1,790	5,249	107,402	314.96			20,081	77.54	156,228	458.15
	Total or average	625	43,672	69.88	2,665	4,265	159,937	255.90			30,658	63.87	234,267	374.83
FREIGHT SERVICE														
Trucks and tractor trucks:	Tons													
Privately owned and operated.	1½ and less	41,552	642,229	15.46	42,446	1,022	2,546,786	61.29					3,189,015	76.75
	Over 1½ and less than 3	5,335	121,704	36.49	4,604	1,381	276,255	82.84					397,959	119.33
	3 and less than 5	2,106	163,391	77.58	3,666	1,741	219,953	104.44					383,344	182.02
	5	158	24,178	153.03	336	2,125	20,144	127.50					44,322	280.53
	Over 5	23	3,629	157.77	60	2,605	3,595	156.28					7,224	314.05
	Total or average	47,174	955,131	20.25	51,112	1,084	3,066,733	65.01					4,021,864	85.26
Contract carrier	1½ and less	1,304	27,894	21.39	1,999	1,533	119,927	91.97	15,616	11.98			163,437	125.34
	Over 1½ and less than 3	620	19,096	30.80	1,284	2,070	77,017	124.22	20,567	33.17			116,680	188.19
	3 and less than 5	417	22,925	54.97	1,089	2,611	65,328	156.66	33,083	79.34			121,336	290.97
	5	41	4,790	116.83	131	3,187	7,841	191.25	5,959	145.33			18,590	453.41
	Over 5	5	666	133.19	19	3,908	1,172	234.46	1,332	266.38			3,170	634.03
	Total or average	2,387	75,371	31.58	4,522	1,894	271,285	113.65	76,557	32.07			423,213	177.30
Common carrier	1½ and less	386	9,181	23.78	592	1,533	35,500	91.97	2,725	7.06	12,154	31.49	59,560	154.30
	Over 1½ and less than 3	220	7,723	35.11	455	2,070	27,329	124.22	2,206	10.03	10,138	46.08	47,396	215.44
	3 and less than 5	76	4,495	59.14	198	2,611	11,906	156.66			4,589	60.38	20,990	276.18
	5	8	859	107.40	26	3,187	1,530	191.24			877	109.65	3,266	408.29
	Over 5	11	2,277	206.99	43	3,908	2,579	234.46			2,325	211.33	7,181	652.78
	Total or average	701	24,535	35.00	1,314	1,875	78,844	112.47	4,931	8.14	30,083	42.91	138,393	197.42
All trucks and tractor trucks		50,262	1,055,037	20.99	56,948	1,133	3,416,862	67.98	81,488	27.23	30,083	42.91	4,583,470	91.19
Trailers and semitrailers:														
Privately owned and operated.	1½ and less	6,456	78,437	12.15									78,437	12.15
	Over 1½ and less than 3	460	16,365	35.58									16,365	35.58
	3 and less than 5	371	28,076	75.68									28,076	75.68
	5	36	5,132	142.57									5,132	142.57
	Over 5	16	2,523	157.70									2,523	157.70
	Total or average	7,339	130,533	17.79									130,533	17.79
Contract carrier	1½ and less	117	2,501	21.38					1,751	14.96			4,252	36.34
	Over 1½ and less than 3	234	7,417	31.70					8,799	37.60			16,216	69.30
	3 and less than 5	146	8,122	55.63					13,649	93.49			21,771	149.12
	5	16	1,665	104.06					2,892	180.73			4,557	284.79
	Over 5	9	1,113	123.65					1,937	215.17			3,050	338.82
	Total or average	522	20,818	39.88					29,028	55.61			49,846	95.49
Common carrier	1½ and less	119	2,867	24.09					842	7.08	3,788	31.83	7,497	63.00
	Over 1½ and less than 3	143	4,999	34.96					1,428	9.99	6,562	45.88	12,989	90.83
	3 and less than 5	94	5,429	57.75							5,543	58.97	10,972	116.72
	5	34	3,652	107.40							3,728	109.65	7,380	217.05
	Over 5	14	2,653	189.48							2,708	193.46	5,361	382.94
	Total or average	404	19,600	48.51					2,270	8.67	22,329	55.27	44,199	109.40
All trailers and semitrailers		8,265	170,951	20.68					31,298	39.92	22,329	55.27	224,578	27.17
TOTALS														
Total or average, all vehicles		384,591	6,150,521	15.99	231,491	615	13,889,499	36.91	112,786	29.86	83,070	52.41	20,235,876	52.62
Motorcycles		1,140	4,409	3.87	236	207	14,147	12.41					18,556	16.28
Total or average, including motorcycles		385,731	6,154,930	15.96	231,727	614	13,903,646	36.83	112,786	29.86	83,070	52.41	20,254,432	52.51
Miscellaneous													78,947	20
Grand total													20,333,379	52.71

<sup>1</sup> Contract and common carriers of property were required to pay higher registration fees than those privately owned and operated. The excess registration fees were calculated in proportion to the amounts by which the contract- and common-carrier rates exceeded the private rates.

<sup>2</sup> No tax-paid school busses and no contract or sight-seeing busses reported.

<sup>3</sup> Includes 480 franchise-line busses, which were required to pay both registration fees and receipts taxes, and 145 busses supplementing or replacing street-car systems, which paid only registration fees.



TABLE 162.—*State taxes imposed on motor vehicles in NORTH DAKOTA in 1932; analysis of payments for vehicles of different types, classes of service, and rated capacities*

## PASSENGER SERVICE

Type of vehicle and class of service	Rated capacity	Registered and tax-paid	Regular registration fees <sup>1</sup>		Estimated consumption of motor fuel		Estimated payments of motor-fuel tax at the rate of 3 cents per gallon		Special fees				All fees and taxes	
			Amount collected	Average per vehicle	Total	Average per vehicle	Total	Average per vehicle	Excess registration fees <sup>1</sup>		Certificate fees <sup>2</sup>			
									Amount collected	Average per vehicle	Amount collected	Average per vehicle	Total	Average per vehicle
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Passenger cars-----	Passengers	Number	Dollars	Dollars	Thousands of gallons	Gallons	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
Taxicabs-----		129, 472	1, 385, 315	10. 70	44, 557	344	1, 336, 720	10. 32	-----	-----	-----	-----	2, 722, 035	21. 02
Passenger cars and taxicabs.		119	1, 874	15. 74	146	1, 229	4, 388	36. 88	-----	-----	815	6. 85	7, 077	59. 47
		129, 591	1, 387, 189	10. 70	44, 703	345	1, 341, 108	10. 35	-----	-----	815	6. 85	2, 729, 112	21. 06
Busses: <sup>3</sup>														
Contract, including sight-seeing.	7 or less-----	17	497	29. 25	17	984	502	29. 51	-----	-----	233	13. 71	1, 232	72. 47
	8 to 20, inclusive-----	2	93	46. 50	4	2, 153	129	64. 59	-----	-----	31	15. 66	253	126. 75
	Over 20-----	1	38	37. 50	4	3, 441	103	103. 23	-----	-----	38	37. 50	179	178. 23
	Total or average-----	20	628	31. 39	25	1, 223	734	36. 70	-----	-----	302	15. 10	1, 664	83. 19
Public carrier-----	7 or less-----	8	382	47. 77	8	984	236	29. 51	-----	-----	167	20. 91	785	98. 19
	8 to 20, inclusive-----	16	1, 420	88. 75	34	2, 153	1, 033	64. 59	-----	-----	287	17. 92	2, 740	171. 26
	Over 20-----	7	365	52. 06	24	3, 441	723	103. 24	-----	-----	198	28. 29	1, 286	183. 59
	Total or average-----	31	2, 167	69. 89	66	2, 142	1, 992	64. 25	-----	-----	652	21. 03	4, 811	155. 18
All busses-----		51	2, 795	54. 79	91	1, 782	2, 726	53. 46	-----	-----	954	18. 70	6, 475	126. 95

## FREIGHT SERVICE

[illegible]

TOTALS

[illegible]

<sup>1</sup> All trucks operated for hire, except those operating within the limits of a city, village, or town, or to points not to exceed 2 miles from such limits, were required to pay a fee of \$25 in addition to the regular registration fee. These excess fees have been deducted and tabulated in column 10.

<sup>2</sup> Fees imposed on auto transportation companies under the jurisdiction of the railroad commission.

<sup>3</sup> No school or private busses reported separately.

\* No common-carrier trailers reported.



## TAXATION OF MOTOR VEHICLES, 1932

TABLE 163.—State taxes imposed on motor vehicles in OHIO in 1932; analysis of payments for vehicles of different types, classes of service, and rated capacities

PASSENGER SERVICE												
Type of vehicle and class of service (1)	Rated capacity (2)	Registered and tax-paid (3)	Registration fees		Estimated consumption of motor fuel		Estimated payments of motor-fuel tax at the rate of 4 cents per gallon		Franchise fees and corporation taxes <sup>1</sup>		All fees and taxes	
			Amount collected (4)	Average per vehicle (5)	Total (6)	Average per vehicle (7)	Total (8)	Average per vehicle (9)	Amount collected (10)	Average per vehicle (11)	Total (12)	Average per vehicle (13)
Passenger cars <sup>2</sup>	Passengers	Number 1,420,470	Dollars 11,763,706	Dollars 8.28	Thousands of gallons 678,980	Gallons 478	Dollars 27,159,190	Dollars 19.12	Dollars	Dollars	Dollars 38,922,896	Dollars 27.40
Busses: <sup>3</sup>												
Public carrier <sup>4</sup>	7 or less	67	1,835	27.38	91	1,366	3,661	54.64	951	14.20	6,447	96.22
	8 to 20, inclusive	538	75,453	140.25	1,609	2,990	64,352	119.61	19,847	36.89	159,652	296.75
	Over 20	755	202,129	267.72	3,609	4,780	144,355	191.20	47,619	63.07	394,103	521.99
	Total or average	1,360	279,417	205.45	5,309	3,904	212,368	156.15	68,417	50.31	560,202	411.91
FREIGHT SERVICE												
Trucks and tractor trucks: Privately owned and operated.	Tons											
	1½ and less	136,999	2,983,421	21.78	127,434	930	5,097,356	37.21			8,080,777	58.99
	Over 1½ and less than 3	19,290	1,222,805	63.39	24,250	1,257	970,002	50.29			2,192,807	113.68
	3 and less than 5	7,025	888,724	126.51	11,135	1,585	445,395	63.40			1,334,119	189.91
	5	438	81,900	186.99	848	1,935	33,900	77.40			115,800	264.39
	Over 5	684	152,856	223.47	1,622	2,372	64,893	94.87			217,749	318.34
	Total or average	164,436	5,329,706	32.41	165,289	1,005	6,611,546	40.21			11,941,252	72.62
Contract and common carrier. <sup>5</sup>	1½ and less	881	28,906	32.81	1,230	1,396	49,186	55.83	20,112	22.83	98,204	111.47
	Over 1½ and less than 3	1,055	75,756	71.81	1,989	1,885	79,556	75.41	49,381	46.81	204,693	194.03
	3 and less than 5	915	119,432	130.53	2,175	2,378	87,019	95.10	77,307	84.49	283,758	310.12
	5	63	12,191	193.51	183	2,902	7,314	116.10	7,696	122.16	27,201	431.77
	Over 5	142	37,157	261.67	505	3,558	20,211	142.33	17,348	122.16	74,716	526.16
	Total or average	3,056	273,442	89.48	6,082	1,990	243,286	79.61	171,844	56.23	688,572	225.32
All trucks and tractor trucks.		167,492	5,603,148	33.45	171,371	1,023	6,854,832	40.93	171,844	56.23	12,629,824	75.40
Trailers and semitrailers: Privately owned and operated.	1½ and less	40,807	118,528	2.90							118,528	2.90
	Over 1½ and less than 3	1,240	19,050	15.36							19,050	15.36
	3 and less than 5	2,372	138,611	58.44							138,611	58.44
	5	277	31,143	112.43							31,143	112.43
	Over 5	510	76,654	150.30							76,654	150.30
	Total or average	45,206	383,986	8.49							383,986	8.49
Contract and common carrier. <sup>5</sup>	1½ and less	9	35	3.90					57	6.33	92	10.23
	Over 1½ and less than 3	28	657	23.45					313	11.18	970	34.63
	3 and less than 5	231	16,430	71.13					4,324	18.72	20,754	89.85
	5	58	6,002	103.49					1,523	26.26	7,525	129.75
	Over 5	66	9,742	147.61					1,733	26.26	11,475	173.87
	Total or average	392	32,866	83.84					7,950	20.28	40,816	104.12
All trailers and semitrailers.		45,598	416,852	9.14					7,950	20.28	424,802	9.32
TOTALS												
Total or average, all vehicles		1,634,920	18,063,123	11.05	855,660	538	34,226,390	21.54	248,211	51.62	52,537,724	32.14
Motorcycles		5,680	23,413	4.12	1,069	188	42,789	7.53			66,202	11.65
Total or average, including motorcycles		1,640,600	18,086,536	11.02	856,729	537	34,269,179	21.48	248,211	51.62	52,603,926	32.06
Nonresident fees <sup>6</sup>											63,454	
Miscellaneous											206,125	.13
Grand total											52,873,505	32.23

<sup>1</sup> Total of franchise fees collected from public-carrier busses, \$63,352, allocated approximately in proportion to published rates; corporation taxes, \$5,065, allocated in proportion to the numbers of vehicles. Total of franchise fees collected from for-hire carriers of property, \$171,949, allocated to trucks and trailers approximately in proportion to the published rates; corporation taxes, \$7,845, allocated in proportion to the numbers of vehicles.

<sup>2</sup> Includes taxicabs.

<sup>3</sup> School and sight-seeing busses of 7 passengers or less included with passenger cars; those of over 7 passengers, with trucks privately owned and operated.

<sup>4</sup> Includes all busses except school and sight-seeing busses and those operating within municipalities, as reported by the public utilities commission.

<sup>5</sup> Includes for-hire carriers registered with the public utilities commission; those operating within municipalities are exempt from franchise fees and are therefore included with private carriers.

<sup>6</sup> Nonresident busses: Registration fees, \$9,018, franchise fees, \$22,922, corporation tax, \$680. Nonresident trucks: Registration fees \$2,518, franchise fees \$27,236, corporation taxes, \$1,080.



TABLE 164.—State taxes imposed on motor vehicles in OKLAHOMA in 1932; analysis of payments for vehicles of different types, classes of service, and rated capacities

PASSENGER SERVICE														
Type of vehicle and class of service (1)	Rated capacity (2)	Registered and tax-paid (3)	Registration fees <sup>1</sup>		Estimated consumption of motor fuel		Estimated payments of motor-fuel tax at the rate of 4 cents per gallon		Special fees				All fees and taxes	
			Amount collected (4)	Average per vehicle (5)	Total (6)	Average per vehicle (7)	Total (8)	Average per vehicle (9)	Mileage tax <sup>2</sup>		Other special fees <sup>3</sup>		Total (14)	Average per vehicle (15)
									Amount collected (10)	Average per vehicle (11)	Amount collected (12)	Average per vehicle (13)		
Passenger cars <sup>4</sup>	Passengers	Number 370,435	Dollars 3,685,703	Dollars 9.95	Thousands of gallons 191,828	Gallons 518	Dollars 7,673,149	Dollars 20.71	Dollars	Dollars	Dollars	Dollars	Dollars 11,358,852	Dollars 30.66
Busses:														
Contract, including sight-seeing.	7 or less	28	280	10.00	42	1,480	1,657	59.20	138	4.92	13	0.46	2,088	74.58
	8 to 20, inclusive	5	125	25.00	16	3,240	648	129.58	4	.86		.08	777	155.52
	Over 20	5	200	40.00	26	5,179	1,036	207.15	195	38.98	25	4.91	1,456	291.04
	Total or average	38	605	15.92	84	2,198	3,341	87.93	337	8.87	38	.99	4,321	113.71
Public carrier	7 or less	66	660	10.00	97	1,480	3,907	59.20	8,302	125.79	115	1.74	12,984	196.73
	8 to 20, inclusive	121	3,025	25.00	392	3,240	15,680	129.59	28,899	238.84	211	1.74	47,815	395.17
	Over 20	100	4,000	40.00	518	5,178	20,714	207.14	29,460	294.60	174	1.74	54,348	543.48
	Total or average	287	7,685	26.78	1,007	3,510	40,301	140.42	66,661	232.27	500	1.74	115,147	401.21
All busses		325	8,290	25.51	1,091	3,357	43,642	134.28	66,998	206.15	538	1.66	119,468	367.60
FREIGHT SERVICE <sup>5</sup>														
Trucks and tractor trucks: Privately owned and operated.	Tons													
	1½ and less	38,421	663,099	17.26	38,718	1,008	1,548,721	40.31					2,211,820	57.57
	Over 1½ and less than 3	4,251	152,444	35.86	5,790	1,362	231,584	54.48					384,028	90.34
	3 and less than 5	1,558	92,461	59.34	2,675	1,717	107,015	68.69					199,476	128.03
	5	324	50,363	155.44	679	2,096	27,167	83.85					77,530	239.29
	Over 5	32	4,974	155.44	82	2,570	3,289	102.78					8,263	258.22
	Total or average	44,586	963,341	21.61	47,944	1,075	1,917,776	43.01					2,881,117	64.62
Contract carrier		6,647							67,330	104.06	5,581	8.63	72,911	112.69
Common carrier	1½ and less	207	4,187	20.23	313	1,512	12,520	60.48	22,801	110.15	7,320	35.36	46,828	226.22
	Over 1½ and less than 3	70	2,412	34.45	143	2,042	5,719	81.70	4,991	71.31	4,991	71.31	20,833	297.61
	3 and less than 5	18	1,083	60.16	47	2,576	1,854	103.03	1,983	110.15	2,780	154.43	7,700	427.77
	5	2	311	155.44	6	3,144	252	125.78	220	110.15	809	404.70	1,592	796.07
	Over 5	1	155	155.44	4	3,855	154	154.20	110	110.15	505	504.70	924	924.49
	Total or average	298	8,148	27.34	513	1,720	20,499	68.79	32,825	110.15	16,405	55.05	77,877	261.33
All trucks and tractor trucks.		44,884	971,489	21.64	48,457	1,080	1,938,275	43.18	100,155	105.98	21,986	23.26	3,031,905	67.55
TOTALS														
Total or average, all vehicles		415,644	4,665,482	11.23	241,376	581	9,655,066	23.23	167,153	131.62	22,524	17.74	14,510,225	34.91
Motorcycles		739	6,015	8.14	151	204	6,031	8.16					12,046	16.30
Total or average, including motorcycles		416,383	4,671,497	11.22	241,527	580	9,661,097	23.20	167,153	131.62	22,524	17.74	14,522,271	34.88
Miscellaneous													155,349	.37
Grand total													14,677,620	35.25

<sup>1</sup> In the report as submitted the registration fees of all contract, sight-seeing, and public-carrier busses were included with the registration fees of passenger cars, and the registration fees of contract- and common-carrier trucks were included with those of trucks privately owned and operated. These registration fees were computed by approximate methods, and deductions made, except in the case of contract-carrier trucks, which were not classified by capacity, and therefore offered no basis for computing average fees.

<sup>2</sup> Mileage taxes of busses were given in detail. Those of common-carrier trucks, \$32,825, were allocated in proportion to the number of vehicles.

<sup>3</sup> Two types of fee are included in this column: (1) Special fees based on capacity, including \$38 paid by contract and sight-seeing busses, and \$15,006 paid by common-carrier trucks, both items reported in detail; (2) corporation commission permits, including \$500 in permits and transfers for public-carrier busses, \$4,930 in permits for contract (classes B and C) carriers, \$1,100 in permits for common (class A) carriers, and \$950 in transfers. These items were allocated in proportion to numbers.

<sup>4</sup> Includes taxicabs and school busses.

<sup>5</sup> No registration of trailers and semitrailers in 1932.

<sup>6</sup> Includes 127 class C motor carriers, which are those operated by owners for the transportation of their own goods, for which a delivery charge is made. The number, registration fees, and estimated motor-fuel taxes of these 647 trucks are included with trucks privately owned and operated.



## TAXATION OF MOTOR VEHICLES, 1932

TABLE 165.—State taxes imposed on motor vehicles in OREGON in 1932; analysis of payments for vehicles of different types, classes, of service, and rated capacities

PASSENGER SERVICE														
Type of vehicle and class of service	Rated capacity	Registered and tax-paid	Registration fees		Estimated consumption of motor fuel		Estimated payments of motor-fuel tax <sup>1</sup>		Special fees				All fees and taxes	
			Amount collected	Average per vehicle	Total	Average per vehicle	Total	Average per vehicle	Passenger-mile or ton-mile tax <sup>2</sup>		Commercial tax		Total	Average per vehicle
									Amount collected	Average per vehicle	Amount collected	Average per vehicle		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	<i>Passengers</i>	<i>Number</i>	<i>Dollars</i>	<i>Dollars</i>	<i>Thousands of gallons</i>	<i>Gallons</i>	<i>Dollars</i>	<i>Dollars</i>	<i>Dollars</i>	<i>Dollars</i>	<i>Dollars</i>	<i>Dollars</i>	<i>Dollars</i>	<i>Dollars</i>
Passenger cars <sup>3</sup> .....		223,407	4,789,094	21.44	100,514	450	4,012,322	17.96					8,801,416	39.40
Taxicabs.....		173	4,742	27.41	278	1,607	11,098	64.15			4.96	11.98	15,936	92.12
Passenger cars and taxicabs.....		223,580	4,793,836	21.44	100,792	451	4,023,420	18.00			96	11.98	8,817,352	39.44
Busses:														
School.....	7 or less.....	17	476	28.02	11	642	436	25.65					912	53.67
	8 to 20, inclusive.....	31	1,954	63.02	28	900	1,113	35.92					3,067	98.94
	Over 20.....	9	1,152	128.03	12	1,310	471	52.30					1,623	180.39
	Total or average.....	57	3,582	62.85	51	888	2,020	35.44					5,602	98.22
Contract, including sight-seeing.....	7 or less.....	145	4,284	29.54	186	1,286	7,442	51.33			2,229	15.37	13,955	96.24
	8 to 20, inclusive.....	16	926	57.87	45	2,815	1,798	112.36			649	40.54	3,373	210.77
	Over 20.....	10	1,505	150.51	45	4,499	1,796	179.59			1,446	144.60	4,747	474.70
	Total or average.....	171	6,715	39.27	276	1,617	11,036	64.54			4,324	25.28	22,075	129.09
Public carrier.....	7 or less.....	53	2,001	37.76	68	1,286	2,721	51.33	2,477	52.70			7,199	135.83
	8 to 20, inclusive.....	166	14,172	85.37	467	2,815	18,651	112.36	21,060	153.72			53,883	324.60
	Over 20.....	258	42,972	166.56	1,161	4,499	46,336	179.60	62,916	329.40			152,224	590.10
	Total or average.....	477	59,145	123.99	1,696	3,556	67,708	141.94	86,453	230.54			213,306	447.18
All busses.....		705	69,442	98.50	2,023	2,870	80,764	114.56	86,453	230.54	4,324	25.28	240,983	341.82

## FREIGHT SERVICE

Type of vehicle and class of service	Rated capacity	Registered and tax-paid	Registration fees		Estimated consumption of motor fuel		Estimated payments of motor-fuel tax <sup>1</sup>		Special fees				All fees and taxes	
			Amount collected	Average per vehicle	Total	Average per vehicle	Total	Average per vehicle	Passenger-mile or ton-mile tax <sup>2</sup>		Commercial tax		Total	Average per vehicle
									Amount collected	Average per vehicle	Amount collected	Average per vehicle		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	<i>Tons</i>													
Trucks and tractor trucks:														
Privately owned and operated.....	1½ and less.....	23,600	520,219	22.04	20,662	876	824,810	34.95					1,345,029	56.99
	Over 1½ and less than 3.....	3,383	136,587	40.37	4,003	1,183	159,792	47.24					296,379	87.61
	3 and less than 5.....	1,156	67,866	58.71	1,725	1,492	68,845	59.55					136,711	118.26
	5.....	240	17,402	72.51	437	1,821	17,448	72.70					34,850	145.21
	Over 5.....	902	71,552	79.32	2,014	2,232	80,383	89.12					151,935	168.44
	Total or average.....	29,281	813,626	27.79	28,841	985	1,151,278	39.32					1,964,904	67.11
Contract carrier.....	1½ and less.....	3,557	146,872	41.29	4,673	1,314	186,537	52.44			83,892	23.59	417,301	117.32
	Over 1½ and less than 3.....	822	47,681	58.01	1,459	1,774	58,225	70.83			59,310	72.15	165,216	200.99
	3 and less than 5.....	229	20,813	90.89	512	2,238	20,457	89.33			18,930	82.66	60,200	262.88
	5.....	34	3,501	102.96	93	2,732	3,708	109.05			3,778	111.12	10,987	323.13
	Over 5.....	148	16,008	108.16	496	3,349	19,786	133.69			14,978	101.21	50,772	343.06
	Total or average.....	4,790	234,875	49.04	7,233	1,510	288,713	60.27			180,888	37.76	704,476	147.0
Common carrier.....	1½ and less.....	67	2,563	38.25	88	1,314	3,514	52.44	5,769	86.11			11,846	176.80
	Over 1½ and less than 3.....	102	7,067	69.29	181	1,774	7,225	70.83	13,928	136.55			28,220	276.67
	3 and less than 5.....	117	11,332	96.86	262	2,238	10,452	89.33	25,740	220.00			47,524	406.19
	5.....	12	1,250	104.17	33	2,732	1,308	109.05	4,097	341.38			6,655	554.60
	Over 5.....	108	11,724	108.55	361	3,349	14,439	133.69	50,251	465.29			76,414	707.53
	Total or average.....	406	33,936	83.58	925	2,279	36,938	90.98	99,785	245.78			170,659	420.34
All trucks and tractor trucks.....		34,477	1,082,437	31.40	36,999	1,073	1,476,929	42.84	99,785	245.78	180,888	37.76	2,840,039	82.38
Trailers and semitrailers:														
Privately owned and operated.....	1½ and less.....	544	5,031	9.25									5,031	9.25
	Over 1½ and less than 3.....	192	2,706	14.09									2,706	14.09
	3 and less than 5.....	230	3,307	14.38									3,307	14.38
	5.....	64	1,281	20.02									1,281	20.02
	Over 5.....	45	1,028	22.85									1,028	22.85
	Total or average.....	1,075	13,353	12.42									13,353	12.42
Contract carrier.....	1½ and less.....	253	2,548	10.07							1,113	4.40	3,661	14.47
	Over 1½ and less than 3.....	83	1,331	16.04							809	9.75	2,140	25.79
	3 and less than 5.....	89	1,798	20.20							865	9.71	2,663	29.91
	5.....	17	464	27.29							403	23.69	867	50.98
	Over 5.....	79	4,713	59.66							4,263	53.96	8,976	113.62
	Total or average.....	521	10,854	20.83							7,453	14.31	18,307	35.1
Common carrier.....	1½ and less.....	8	357	44.64					396	49.45			753	94.09
	Over 1½ and less than 3.....	24	1,169	48.70					1,966	81.90			3,135	130.60
	3 and less than 5.....	4	284	70.92					494	123.63			778	194.55
	5.....	74	5,697	76.98					12,560	169.74			18,257	246.72
	Total or average.....	110	7,507	68.24					15,416	140.15			22,923	208.39
All trailers and semi-trailers.....		1,706	31,714	18.59					15,416	140.15	7,453	14.31	54,583	31.99

## TOTALS

Total or average, all vehicles.....	260,468	5,977,429	22.95	139,814	540	5,581,113	21.57	201,654	226.32	192,761	35.11	11,952,057	45.89
Motorcycles.....	1,422	5,606	3.94	252	177	10,062	7.08					15,663	11.02
Total or average, including motorcycles.....	261,890	5,983,035	22.85	140,066	538	5,591,175	21.49	201,654	226.32	192,761	35.11	11,968,625	45.70
Miscellaneous.....												134,725	.52
Grand total.....												12,103,350	46.22

<sup>1</sup> Gasoline was taxed at the rate of 4 cents per gallon, distillate at the rate of 3½ cents. The average rate on the motor-fuel consumed was approximately 3.99 cents per gallon.

<sup>2</sup> Collections of passenger-mile tax on public-carrier busses, \$86,453, allocated on the basis of seating capacity. This tax was paid by 375 public-carrier busses operating outside city limits. Collections of ton-mile tax on common-carrier trucks, \$99,785, and on common-carrier trailers, \$15,416, allocated on the basis of rated capacity.

<sup>3</sup> Includes 157 ambulances and hearses.

<sup>4</sup> Paid by 8 taxicabs operating anywhere for hire.



TABLE 166.—*State taxes imposed on motor vehicles in PENNSYLVANIA in 1932; analysis of payments for vehicles of different types, classes of service, and rated capacities*

## PASSENGER SERVICE

Type of vehicle and class of service  (1)	Rated capacity  (2)	Registered and tax-paid  (3)	Registration fees		Estimated consumption of motor fuel		Estimated payments of motor-fuel tax at the rate of 3 cents per gallon		All fees and taxes	
			Amount collected (4)	Average per vehicle (5)	Total (6)	Average per vehicle (7)	Total (8)	Average per vehicle (9)	Total (10)	Average per vehicle (11)
Passenger cars.....	<i>Passengers</i>	<i>Number</i>	<i>Dollars</i>	<i>Dollars</i>	<i>Thousands of gallons</i>	<i>Gallons</i>	<i>Dollars</i>	<i>Dollars</i>	<i>Dollars</i>	<i>Dollars</i>
Taxicabs.....		1, 440, 072	14, 821, 328	10. 29	727, 866	505	21, 835, 973	15. 16	36, 657, 301	25. 45
		2, 855	72, 482	25. 39	5, 154	1, 805	154, 634	54. 16	227, 116	79. 55
Passenger cars and taxicabs.....		1, 442, 927	14, 893, 810	10. 32	733, 020	508	21, 990, 607	15. 24	36, 884, 417	25. 56
Busses:										
School.....	7 or less.....	1, 153	11, 613	10. 07	832	722	24, 966	21. 65	36, 579	31. 72
	8 to 20, inclusive.....	644	15, 288	23. 74	651	1, 011	19, 530	30. 33	34, 818	54. 07
	Over 20.....	906	66, 393	73. 28	1, 333	1, 472	40, 004	44. 16	106, 397	117. 44
	Total or average.....	2, 703	93, 294	34. 52	2, 816	1, 042	84, 500	31. 26	177, 794	65. 78
Contract, including sight-seeing.	7 or less.....	1	92	92. 00	3	3, 162	95	94. 86	187	186. 86
	8 to 20, inclusive.....	30	4, 207	140. 23	152	5, 054	4, 549	151. 63	8, 756	291. 86
	Over 20.....	31	4, 299	138. 68	155	4, 993	4, 644	149. 80	8, 943	288. 48
	Total or average.....	31	4, 299	138. 68	155	4, 993	4, 644	149. 80	8, 943	288. 48
Public carrier.....	7 or less.....	481	37, 802	78. 59	1, 521	3, 162	45, 628	94. 86	83, 430	173. 45
	8 to 20, inclusive.....	2, 942	458, 600	155. 88	14, 870	5, 054	446, 099	151. 63	904, 699	307. 51
	Over 20.....	3, 423	496, 402	145. 02	16, 391	4, 788	491, 727	143. 65	988, 129	288. 67
	Total or average.....	6, 157	593, 995	96. 48	19, 362	3, 145	580, 871	94. 34	1, 174, 866	190. 82
All busses.....										

## FREIGHT SERVICE

Type of vehicle and class of service  (1)	Rated capacity  (2)	Registered and tax-paid  (3)	Registration fees		Estimated consumption of motor fuel		Estimated payments of motor-fuel tax at the rate of 3 cents per gallon		All fees and taxes	
			Amount collected (4)	Average per vehicle (5)	Total (6)	Average per vehicle (7)	Total (8)	Average per vehicle (9)	Total (10)	Average per vehicle (11)
Trucks <sup>1</sup> .....	<i>Tons</i>									
	1½ and less.....	144, 554	2, 862, 362	19. 80	142, 180	984	4, 265, 415	29. 51	7, 127, 777	49. 31
	Over 1½ and less than 3.....	45, 653	1, 543, 584	33. 81	60, 687	1, 329	1, 820, 595	39. 88	3, 364, 179	73. 69
	3 and less than 5.....	12, 515	905, 250	72. 33	20, 976	1, 676	629, 265	50. 28	1, 534, 515	122. 61
	5.....	5, 773	548, 205	94. 96	11, 812	2, 046	354, 348	61. 38	902, 553	156. 34
	Over 5.....	7, 743	1, 137, 844	146. 95	19, 419	2, 508	582, 579	75. 24	1, 720, 423	222. 19
	Total or average.....	216, 238	6, 997, 245	32. 36	255, 074	1, 180	7, 652, 202	35. 39	14, 649, 447	67. 75
Tractor trucks <sup>1</sup> .....		96	4, 075	42. 45	255	2, 659	7, 657	79. 76	11, 732	122. 21
All trucks and tractor trucks.....		216, 334	7, 001, 320	32. 36	255, 329	1, 180	7, 659, 859	35. 41	14, 661, 179	67. 77
Trailers and semitrailers <sup>1</sup> .....	1½ and less.....	4, 549	22, 363	4. 92					22, 363	4. 92
	Over 1½ and less than 3.....	892	10, 373	12. 03					10, 373	12. 03
	3 and less than 5.....	1, 305	37, 405	28. 66					37, 405	28. 66
	5.....	826	56, 876	68. 86					56, 876	68. 86
	Over 5.....	13	659	50. 67					659	50. 67
	Total or average.....	7, 555	127, 676	16. 90					127, 676	16. 90

## TOTALS

Total or average, all vehicles.....	1, 672, 973	22, 616, 801	13. 52	1, 007, 711	605	30, 231, 337	18. 15	52, 848, 138	31. 59
Motorcycles.....	9, 805	26, 748	2. 73	1, 953	199	58, 578	5. 97	85, 326	8. 70
Total or average, including motorcycles.....	1, 682, 778	22, 643, 549	13. 46	1, 009, 664	603	30, 289, 915	18. 08	52, 933, 464	31. 46
Receipts tax <sup>2</sup> .....								33, 946	
Miscellaneous.....								6, 162, 825	3. 66
Grand total.....								59, 130, 235	35. 14

<sup>1</sup> No segregation by class of service.<sup>2</sup> A receipts tax is imposed on all for-hire carriers of persons and property. No information was available regarding the number of vehicles paying this tax, and there was no segregation of the amounts paid by different classes of for-hire operators.



## TAXATION OF MOTOR VEHICLES, 1932

TABLE 167.—State taxes imposed on motor vehicles in RHODE ISLAND in 1932; analysis of payments for vehicles of different types, classes of service, and rated capacities

PASSENGER SERVICE										
Type of vehicle and class of service (1)	Rated capacity (2)	Registered and tax-paid (3)	Registration fees		Estimated consumption of motor fuel		Estimated payments of motor-fuel tax at the rate of 2 cents per gallon		All fees and taxes	
			Amount collected (4)	Average per vehicle (5)	Total (6)	Average per vehicle (7)	Total (8)	Average per vehicle (9)	Total (10)	Average per vehicle (11)
	<i>Passengers</i>	<i>Number</i>	<i>Dollars</i>	<i>Dollars</i>	<i>Thousands of gallons</i>	<i>Gallons</i>	<i>Dollars</i>	<i>Dollars</i>	<i>Dollars</i>	<i>Dollars</i>
Passenger cars.....		113,581	1,250,910	11.01	65,000	572	1,300,010	11.45	2,550,920	22.46
Taxicabs <sup>1</sup> .....		873	29,101	33.33	1,785	2,044	35,691	40.88	64,792	74.21
Passenger cars and taxicabs.....		114,454	1,280,011	11.18	66,785	584	1,335,701	11.67	2,615,712	22.85
Busses: <sup>2</sup>										
Public carrier.....	7 or less.....	101	4,928	48.79	165	1,636	3,304	32.71	8,232	81.50
	8 to 20, inclusive.....	22	1,674	76.09	79	3,580	1,575	71.60	3,249	147.69
	Over 20.....	415	43,395	104.56	2,375	5,723	47,500	114.46	90,895	219.02
	Total or average.....	538	49,997	92.93	2,619	4,868	52,379	97.36	102,376	190.29
FREIGHT SERVICE										
	<i>Tons</i>									
Trucks and tractor trucks <sup>3</sup> .....	1½ and less.....	15,424	277,956	18.02	17,177	1,114	343,543	22.27	621,499	40.29
	Over 1½ and less than 3.....	1,086	37,899	34.90	1,634	1,505	32,691	30.10	70,590	65.00
	3 and less than 5.....	1,089	56,387	51.78	2,067	1,898	41,332	37.95	97,719	89.73
	5.....	166	11,392	68.63	384	2,317	7,691	46.33	19,083	114.96
	Over 5.....	651	53,539	82.24	1,849	2,840	36,972	56.79	90,511	139.03
	Total or average.....	18,416	437,173	23.74	23,111	1,255	462,229	25.10	899,402	48.84
Trailers and semitrailers <sup>3</sup> .....	1½ and less.....	18	72	4.02					72	4.02
	Over 1½ and less than 3.....	11	135	12.30					135	12.30
	3 and less than 5.....	13	331	25.45					331	25.45
	5.....	1	46	45.50					46	45.50
	Over 5.....	25	1,137	45.49					1,137	45.49
	Total or average.....	68	1,721	25.31					1,721	25.31
TOTALS										
Total or average, all vehicles.....		133,476	1,768,902	13.25	92,515	694	1,850,309	13.87	3,619,211	27.12
Motorcycles.....		824	3,038	3.69	186	226	3,716	4.51	6,754	8.20
Total or average, including motorcycles.....		134,300	1,771,940	13.19	92,701	691	1,854,025	13.81	3,625,965	27.00
Miscellaneous.....									396,630	2.95
Grand total.....									4,022,595	29.95

<sup>1</sup> Includes all for-hire passenger vehicles other than public-carrier busses.<sup>2</sup> School, contract, and sight-seeing busses included with passenger cars and taxicabs.<sup>3</sup> No segregation by class of service.

TABLE 168.—State taxes imposed on motor vehicles in SOUTH CAROLINA in 1932; analysis of payments for vehicles of different types, classes of service, and rated capacities

## PASSENGER SERVICE

Type of vehicle and class of service	Rated capacity	Registered and tax-paid	Regular registration fees <sup>1</sup>		Estimated consumption of motor fuel		Estimated payments of motor-fuel tax at the rate of 6 cents per gallon		Special fees				All fees and taxes	
			Amount collected	Average per vehicle	Total	Average per vehicle	Total	Average per vehicle	Excess registration fees <sup>1</sup>		Passenger-mile or ton-mile tax <sup>2</sup>		Total	Average per vehicle
									Amount collected	Average per vehicle	Amount collected	Average per vehicle		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Passenger cars <sup>3</sup>	Passengers	Number 156,515	Dollars 1,810,814	Dollars 11.57	Thou- sands of gallons 82,256	Gal- lons 526	Dollars 4,935,374	Dollars 31.53	Dollars	Dollars	Dollars	Dollars	Dollars 6,746,188	Dollars 43.10
Busses:														
Contract, including sight-seeing.	7 or less	24	491	20.47	36	1,502	2,163	90.12					2,654	110.59
	8 to 20, inclusive	3	125	41.67	10	3,288	592	197.26					717	238.93
	Over 20													
	Total or average	27	616	22.82	46	1,700	2,755	102.03					3,371	124.85
Public carrier		106			349	3,288	20,910	197.27			28,896	272.60	49,806	469.87
All busses		133	616	22.82	395	2,966	23,665	177.94			28,896	272.60	53,177	399.83

## FREIGHT SERVICE

Trucks and tractor trucks: Privately owned and operated.	Tons	Number	Dollars	Average per vehicle	Total	Average per vehicle	Total	Average per vehicle	Excess registration fees <sup>1</sup>	Average per vehicle	Amount collected	Average per vehicle	Total	Average per vehicle
	1½ and less	18,158	351,766	19.37	18,571	1,023	1,114,230	61.36					1,465,996	80.73
	Over 1½ and less than 3	899	31,753	35.32	1,243	1,382	74,556	82.93					106,309	118.25
	3 and less than 5	329	21,347	64.89	573	1,743	34,401	104.56					55,748	169.45
	5	3	900	300.00	6	2,127	383	127.64					1,283	427.64
	Over 5													
	Total or average	19,389	405,766	20.93	20,393	1,052	1,223,570	63.10					1,629,336	84.03
Contract carrier	1½ and less	152	1,623	10.68	233	1,535	13,996	92.08	1,623	10.68			17,242	113.44
	Over 1½ and less than 3	109	2,421	22.21	226	2,073	13,556	124.36	2,421	22.21			18,398	168.78
	3 and less than 5	25	1,035	41.39	65	2,614	3,921	156.84	1,035	41.39			5,991	239.62
	5													
	Over 5													
	Total or average	286	5,079	17.76	524	1,834	31,473	110.04	5,079	17.76			41,631	145.56
Common carrier	1½ and less	31			48	1,535	2,854	92.08			3,232	104.26	6,086	196.34
	Over 1½ and less than 3	16			33	2,073	1,990	124.36			3,051	190.66	5,041	315.02
	3 and less than 5													
	5													
	Over 5													
	Total or average	47			81	1,718	4,844	103.07			6,283	133.67	11,127	236.74
All trucks and tractor trucks.		19,722	410,845	20.88	20,998	1,065	1,259,887	63.88	5,079	17.76	6,283	133.67	1,682,094	85.29
Trailers and semitrailers: Privately owned and operated.	1½ and less	753	12,896	17.13									12,896	17.13
	Over 1½ and less than 3	443	11,285	25.47									11,285	25.47
	3 and less than 5	442	13,418	30.36									13,418	30.36
	5	45	2,062	45.83									2,062	45.83
	Over 5	32	1,627	50.84									1,627	50.84
	Total or average	1,715	41,288	24.07									41,288	24.07
Contract carrier	1½ and less	31	467	15.08					170	5.48			637	20.56
	Over 1½ and less than 3	95	1,513	15.93					2,614	27.51			4,127	43.44
	3 and less than 5	41	815	19.87					2,179	53.14			2,994	73.01
	5													
	Over 5													
	Total or average	167	2,795	16.74					4,963	29.71			7,758	46.45
Common carrier	1½ and less	25									2,387	95.48	2,387	95.48
	Over 1½ and less than 3	3							476	158.65			476	158.65
	3 and less than 5													
	5													
	Over 5													
	Total or average	28									2,863	102.25	2,863	102.25
All trailers and semi-trailers.		1,910	44,083	23.42					4,963	29.71	2,863	102.25	51,909	27.18

## TOTALS

Total or average, all vehicles	178,280	2,266,358	12.72	103,649	588	6,218,926	35.26	10,042	22.17	38,042	210.18	8,533,368	47.86
Motorcycles	483	1,964	4.07	100	207	6,001	12.42					7,965	16.49
Total or average, including motorcycles	178,763	2,268,322	12.70	103,749	587	6,224,927	35.20	10,042	22.17	38,042	210.18	8,541,333	47.78
Miscellaneous												114,013	.64
Grand total												8,655,346	48.42

<sup>1</sup> Contract carriers of property were required to pay registration fees at higher rates than those imposed on private carriers. Excess registration fees have been calculated in proportion to the amounts by which the contract-carrier rates exceeded the private rates.

<sup>2</sup> In lieu of registration fees a passenger-mile tax was imposed on public-carrier busses, and a ton-mile tax on common carriers of property.

<sup>3</sup> Includes taxicabs and school busses.



TABLE 169.—State taxes imposed on motor vehicles in SOUTH DAKOTA in 1932; analysis of payments for vehicles of different types, classes of service, and rated capacities

## PASSENGER SERVICE

Type of vehicle and class of service	Rated capacity	Registered and tax-paid	Registration fees		Estimated consumption of motor fuel		Estimated payments of motor-fuel tax at the rate of 4 cents per gallon		Special fees				All fees and taxes	
			Amount collected	Average per vehicle	Total	Average per vehicle	Total	Average per vehicle	Receipts tax <sup>1</sup>	Other fees <sup>1</sup>			Total	Average per vehicle
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Passenger cars <sup>2</sup>	Passengers	Number	Dollars	Dollars	Thousands of gallons	Gallons	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
		142,468	1,932,170	13.56	57,996	407	2,319,855	16.28					4,252,025	29.84
Busses: <sup>3</sup>														
Contract, including sight-seeing.	7 or less													
	8 to 20, inclusive	12	764	63.71	31	2,547	1,222	101.87					1,986	165.58
	Over 20	2	243	121.50	8	4,071	326	162.84					569	284.34
	Total or average	14	1,007	71.96	39	2,764	1,548	110.58					2,555	182.54
Public carrier	7 or less	2	44	21.75	2	1,164	93	46.54	37	18.53	14	6.94	188	93.76
	8 to 20, inclusive	47	3,563	75.80	120	2,547	4,788	101.87	2,032	43.24	326	6.94	10,709	227.85
	Over 20	23	2,392	104.02	94	2,547	3,745	162.84	2,131	92.65	160	6.94	8,428	366.45
	Total or average	72	5,999	83.32	216	2,995	8,626	119.81	4,200	58.33	500	6.94	19,325	268.40
All busses		86	7,006	81.47	255	2,958	10,174	118.30	4,200	58.33	500	6.94	21,880	254.42

## FREIGHT SERVICE

Trucks and tractor trucks: Privately owned and operated.	<i>Tons</i>														
	1½ and less.....	18,581	360,300	19.39	14,720	792	588,783	31.69						949,083	51.08
	Over 1½ and less than 3.....	789	78,300	99.24	845	1,071	33,789	42.82						112,089	142.06
	3 and less than 5.....	168	24,916	148.31	227	1,350	9,071	53.99						33,987	202.30
	5.....	4	1,300	325.00	6	1,648	264	65.91						1,564	390.91
	Over 5.....														
	Total or average.....	19,542	464,816	23.78	15,798	808	631,907	32.34						1,096,723	56.12
Contract carrier <sup>4</sup>		4 172										4,820	28.02	4,820	28.02
Common carrier <sup>4</sup>		4 2,098							23,471	11.19	13,500	6.43	36,971	17.62	
All trucks and tractor trucks.		19,542	464,816	23.78	15,798	808	631,907	32.34	23,471	11.19	18,320	8.07	1,138,514	58.26	
Trailers and semitrailers <sup>5</sup>	1½ and less.....	8,800	10,099	1.15										10,099	1.15
	Over 1½ and less than 3.....	46	1,566	34.05										1,566	34.05
	3 and less than 5.....	5	1,250	250.00										1,250	250.00
	5.....	1	500	500.00										500	500.00
	Over 5.....														
	Total or average.....	8,852	13,415	1.52										13,415	1.52

## TOTALS

Total or average, all vehicles	170,948	2,417,407	14.14	74,049	457	2,961,936	18.27	27,671	12.75	18,820	8.04	5,425,834	31.74
Motorcycles	220	742	3.37	35	160	1,412	6.42					2,154	9.79
Total or average, including motorcycles	171,168	2,418,149	14.13	74,084	456	2,963,348	18.26	27,671	12.75	18,820	8.04	5,427,988	31.71
Miscellaneous												18,780	.11
Grand total												5,446,768	31.82

<sup>1</sup> Receipts tax on public-carrier busses allocated on the basis of seating capacity, certificate fees on the basis of numbers. Contract-carrier trucks paid certificate fees amounting to \$1,130, and a special capacity tax amounting to \$3,690.

<sup>2</sup> Includes taxicabs.

<sup>3</sup> No privately owned school busses reported.

<sup>4</sup> The contract- and common-carrier trucks were not classified by capacity. Their numbers, registration fees, and estimated motor-fuel taxes are included with privately owned and operated trucks.

<sup>5</sup> No segregation by class of service.

TABLE 170.—State taxes imposed on motor vehicles in **TENNESSEE** in 1932; analysis of payments for vehicles of different types, classes of service, and rated capacities

## PASSENGER SERVICE

Type of vehicle and class of service  (1)	Rated capacity  (2)	Regis- tered and tax-paid  (3)	Registration fees		Estimated con- sumption of motor fuel		Estimated payments of motor-fuel tax at the rate of 7 cents per gallon		All fees and taxes	
			Amount collected  (4)	Average per vehicle  (5)	Total  (6)	Average per vehicle  (7)	Total  (8)	Average per vehicle  (9)	Total  (10)	Average per vehicle  (11)
	<i>Passengers</i>	<i>Number</i>	<i>Dollars</i>	<i>Dollars</i>	<i>Thou- sands of gallons</i>	<i>Gallons</i>	<i>Dollars</i>	<i>Dollars</i>	<i>Dollars</i>	<i>Dollars</i>
Passenger cars.....		265,543	3,047,984	11.48	136,512	514	9,555,837	35.98	12,603,821	47.46
Taxicabs.....		1,250	20,511	16.41	2,295	1,836	160,678	128.54	181,189	144.95
Passenger cars and taxicabs.....		266,793	3,068,495	11.50	138,807	520	9,716,515	36.42	12,785,010	47.92
Busses: <sup>1</sup>										
Public carrier.....	7 or less.....	44	1,422	32.31	65	1,469	4,525	102.85	5,947	135.16
	8 to 20, inclusive.....	151	6,083	40.29	485	3,216	33,995	225.13	40,078	265.42
	Over 20.....	291	20,680	71.06	1,496	5,141	104,719	359.86	125,399	430.92
	Total or average.....	486	28,185	57.99	2,046	4,210	143,239	294.73	171,424	352.72

## FREIGHT SERVICE

	<i>Tons</i>									
Trucks <sup>2</sup> .....	1½ and less.....	29,152	704,270	24.16	29,164	1,000	2,041,480	70.03	2,745,750	94.19
	Over 1½ and less than 3.....	1,322	70,233	53.13	1,788	1,352	125,118	94.64	195,351	147.77
	3 and less than 5.....	500	33,670	67.34	852	1,705	59,665	119.33	93,335	186.67
	5.....	72	11,745	163.13	150	2,081	10,488	145.67	22,233	308.80
	Over 5.....									
	Total or average.....	31,046	819,918	26.41	31,954	1,029	2,236,751	72.05	3,056,669	98.46
Tractor trucks <sup>2</sup> .....		388	8,105	20.89	1,049	2,704	73,443	189.29	81,548	210.18
All trucks and tractor trucks.....		31,434	828,023	26.34	33,003	1,050	2,310,194	73.49	3,138,217	99.83
Trailers and semitrailers <sup>2</sup> .....	1½ and less.....	2,258	15,291	6.77					15,291	6.77
	Over 1½ and less than 3.....	438	6,802	15.53					6,802	15.53
	3 and less than 5.....	491	15,239	31.04					15,239	31.04
	5.....	86	6,996	81.35					6,996	81.35
	Over 5.....	21	3,402	161.99					3,402	161.99
	Total or average.....	3,294	47,730	14.49					47,730	14.49

## TOTALS

Total or average, all vehicles.....	302,007	3,972,433	13.15	173,856	582	12,169,948	40.74	16,142,381	53.45
Motorcycles.....	1,087	4,331	3.98	220	203	15,412	14.18	19,743	18.16
Total or average, including motorcycles.....	303,094	3,976,764	13.12	174,076	581	12,185,360	40.64	16,162,124	53.32
Special fees <sup>3</sup> .....								<sup>3</sup> 135,075	
Miscellaneous.....								623,460	2.06
Grand total.....								16,920,659	55.83

<sup>1</sup> No tax-paid school busses reported. Contract busses not segregated from public carriers.<sup>2</sup> No segregation by class of service. The number of trucks, tractor trucks, trailers, and semitrailers under the jurisdiction of the railroad and public utilities commission was 397, and they paid registration fees amounting to \$21,199. These vehicles and fees are included in those tabulated.<sup>3</sup> This amount consists of undistributable mileage taxes, privilege taxes, and inspection fees imposed on carriers of passengers and property. The mileage tax was imposed on for-hire carriers of persons, for-hire carriers of property of more than 1½ tons capacity, and on privately owned and operated carriers of property of more than 3 tons capacity, operating in more than 1 county, with various exemptions. The total mileage tax collected was \$95,957 of which \$72,288 was collected from busses, and \$23,669 from property carriers. Of this latter amount \$17,383 was contributed by property carriers under the jurisdiction of the railroad commission. The privilege tax was imposed on taxicabs, busses operating in 1 county only and transfer companies. The total amount collected was \$27,160 of which \$12,063 was collected from taxicabs, \$8,510 from busses, and \$6,587 from trucks and trailers. The inspection fee was imposed on carriers operating under the railroad and public utilities commission. The total amount collected was \$11,958, \$10,263 from busses and \$1,695 from trucks and trailers.



## TAXATION OF MOTOR VEHICLES, 1932

TABLE 171.—State taxes imposed on motor vehicles in TEXAS in 1932; analysis of payments for vehicles of different types, classes of service, and rated capacities

PASSENGER SERVICE												
Type of vehicle and class of service	Rated capacity	Registered and tax-paid	Registration fees <sup>1</sup>		Estimated consumption of motor fuel		Estimated payments of motor-fuel tax at the rate of 4 cents per gallon		Railroad commission fees <sup>2</sup>		All fees and taxes	
(1)	(2)	(3)	Amount collected	Average per vehicle	Total	Average per vehicle	Total	Average per vehicle	Amount collected	Average per vehicle	Total	Average per vehicle
	Passengers	Number	Dollars	Dollars	Thousands of gallons	Gallons	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
Passenger cars <sup>3</sup>		1,005,186	8,488,045	8.45	480,314	478	19,212,554	19.11			27,700,599	27.56
Busses: <sup>4</sup>												
Contract, including sight-seeing.	7 or less	72	2,944	40.89	98	1,366	3,933	54.63			6,877	95.52
	8 to 20, inclusive											
	Over 20											
	Total or average	72	2,944	40.89	98	1,366	3,933	54.63			6,877	95.52
Public carrier	7 or less	204	8,342	40.89	279	1,366	11,144	54.63	3,489	17.10	22,975	112.62
	8 to 20, inclusive	251	23,980	95.54	750	2,989	30,013	119.57	6,254	24.92	60,247	240.03
	Over 20	268	53,519	199.70	1,281	4,778	51,224	191.13	9,503	35.46	114,246	426.29
	Total or average	723	85,841	118.73	2,310	3,194	92,381	127.77	19,246	26.62	197,468	273.12
All busses		795	88,785	111.68	2,408	3,029	96,314	121.15	19,246	26.62	204,345	257.0
FREIGHT SERVICE												
Trucks:	Tons											
Privately owned and operated.	1½ and less	159,297	2,290,865	14.38	148,125	930	5,925,010	37.20			8,215,875	51.58
	Over 1½ and less than 3	21,049	801,881	38.09	26,452	1,257	1,058,098	50.27			1,859,979	88.36
	3 and less than 5	7,059	589,252	83.48	11,185	1,584	447,400	63.38			1,036,652	146.86
	5	705	79,920	113.36	1,364	1,934	54,547	77.37			134,467	190.73
	Over 5	148	21,672	146.43	351	2,371	14,037	94.84			35,709	241.27
	Total or average	188,258	3,783,590	20.10	187,477	996	7,499,092	39.83			11,282,682	59.93
Contract carrier <sup>5</sup>	1½ and less	1,115	16,035	14.38	1,556	1,395	62,230	55.81	8,212	7.37	86,477	77.56
	Over 1½ and less than 3	475	18,096	38.10	895	1,885	35,807	75.38	4,160	8.76	58,063	122.24
	3 and less than 5	223	18,615	83.47	530	2,377	21,201	95.07	1,948	8.74	41,764	187.28
	5	37	4,194	113.36	108	2,901	4,294	116.06	321	8.68	8,809	238.10
	Over 5	40	5,857	146.43	142	3,557	5,691	142.28	334	8.35	11,882	297.06
	Total or average	1,890	62,797	33.23	3,231	1,709	129,223	68.37	14,975	7.92	206,995	109.52
Common carrier	1½ and less	623	8,959	14.38	869	1,395	34,770	55.81	6,065	9.74	49,794	79.93
	Over 1½ and less than 3	271	10,324	38.10	511	1,885	20,429	75.38	2,807	10.36	33,560	123.84
	3 and less than 5	172	14,358	83.48	409	2,377	16,352	95.07	1,791	10.41	32,501	188.96
	5	23	2,607	113.36	67	2,901	2,670	116.06	241	10.49	5,518	239.91
	Over 5	31	4,540	146.43	110	3,557	4,410	142.28	330	10.66	9,280	299.87
	Total or average	1,120	40,788	36.42	1,966	1,755	78,631	70.21	11,234	10.03	130,653	116.66
All trucks		191,268	3,887,175	20.32	192,674	1,007	7,706,946	40.29	26,209	8.71	11,620,330	60.75
Tractor trucks: <sup>6</sup>												
Privately owned and operated.	1½ and less	36	368	10.22	67	1,860	2,678	74.39			3,046	84.61
	Over 1½ and less than 3	70	1,090	15.56	176	2,513	7,038	100.54			8,128	116.10
	3 and less than 5	55	1,415	25.73	174	3,169	6,972	126.76			8,387	152.49
	5	12	404	33.65	46	3,869	1,857	154.74			2,261	188.39
	Over 5	21	4,584	218.30	100	4,742	3,983	189.68			8,567	407.98
	Total or average	194	7,861	40.52	563	2,903	22,528	116.12			30,389	156.64
All trucks and tractor trucks		191,462	3,895,036	20.34	193,237	1,009	7,729,474	40.37	26,209	8.71	11,650,719	60.85
Trailers and semitrailers:												
Privately owned and operated.	1½ and less	27,412	91,994	3.36							91,994	3.36
	Over 1½ and less than 3	4,352	57,911	13.31							57,911	13.31
	3 and less than 5	3,695	106,083	28.71							106,083	28.71
	5	445	33,353	74.95							33,353	74.95
	Over 5	174	23,664	136.00							23,664	136.00
	Total or average	36,078	313,005	8.68							313,005	8.68
Contract carrier	1½ and less											
	Over 1½ and less than 3											
	3 and less than 5	1	29	28.71					11	11.00	40	39.71
	Over 5											
	Total or average	1	29	28.71					11	11.00	40	39.71
Common carrier	1½ and less	3	10	3.36					33	11.00	43	14.36
	Over 1½ and less than 3	7	93	13.31					77	11.00	170	24.31
	3 and less than 5	7	201	28.71					77	11.00	278	39.71
	5	2	150	74.95					22	11.00	172	85.95
	Over 5											
	Total or average	19	454	23.90					209	11.00	663	34.90
All trailers and semi-trailers		36,098	313,488	8.68					220	11.00	313,708	8.69
TOTALS												
Total or average, all vehicles		1,233,541	12,785,354	10.36	675,959	564	27,038,342	22.58	45,675	12.17	39,869,371	32.32
Motorcycles		3,375	14,685	4.35	635	188	25,416	7.53			40,101	11.88
Total or average, including motorcycles		1,236,916	12,800,039	10.35	676,594	563	27,063,758	22.54	45,675	12.17	39,909,472	32.27
Certificate fees <sup>7</sup>											24,923	
Miscellaneous											383,488	
Grand total											40,317,883	32.60

<sup>1</sup> In the report as submitted the registration fees of busses, trucks, and trailers and semitrailers were not distributed by class of service, although the numbers of vehicles were so distributed. Average registration fees were computed for each capacity group and the proper distributions made.

<sup>2</sup> Includes annual permit taxes and fees for identification plates. Filing fees for certificates of convenience and necessity and related fees, the total amounting to \$24,923, were not allocated, as they did not appear to pertain directly to the numbers of vehicles against which they were tabulated.

<sup>3</sup> Includes taxicabs and intra-urban busses.

<sup>4</sup> No tax-paid school busses reported separately.

<sup>5</sup> Includes 1,539 special commodity carriers.

<sup>6</sup> These are road tractors. Other tractor trucks included with trucks.

<sup>7</sup> Public-carrier busses, \$2,025; contract carriers of property, \$17,270; common carriers of property, \$5,628.

TABLE 172.—State taxes imposed on motor vehicles in UTAH in 1932; analysis of payments for vehicles of different types, classes of service, and rated capacities

PASSENGER SERVICE												
Type of vehicle and class of service  (1)	Rated capacity  (2)	Registered and tax-paid  (3)	Registration fees		Estimated consumption of motor fuel		Estimated payments of motor-fuel tax at the rate of 4 cents per gallon		Passenger-mile or ton-mile tax <sup>1</sup>		All fees and taxes	
			Amount collected	Average per vehicle	Total	Average per vehicle	Total	Average per vehicle	Amount collected	Average per vehicle	Total	Average per vehicle
			(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Passenger cars <sup>2</sup>	Passengers	Number 80,920	Dollars 558,969	Dollars 6.91	Thousands of gallons 37,672	Gallons 466	Dollars 1,506,894	Dollars 18.62	Dollars	Dollars	Dollars 2,065,863	Dollars 25.53
Busses: <sup>3</sup>												
Sight-seeing	7 or less	10	125	12.50	14	1,330	532	53.22	846	84.60	1,503	150.32
	8 to 20, inclusive	8	115	14.37	23	2,912	932	116.50	1,579	197.40	2,626	328.27
	Over 20	9	193	21.39	42	4,656	1,676	186.22	3,807	422.99	5,676	630.60
	Total or average	27	433	16.02	79	2,908	3,140	116.30	6,232	230.82	9,805	363.14
Public carrier	7 or less	61	569	9.32	81	1,330	3,246	53.22	5,161	84.60	8,976	147.14
	8 to 20, inclusive	54	727	13.47	157	2,912	6,291	116.50	10,659	197.40	17,677	327.37
	Over 20	76	1,984	26.10	354	4,656	14,153	186.22	32,148	423.00	48,285	635.32
	Total or average	191	3,280	17.17	592	3,101	23,690	124.03	47,968	251.14	74,938	392.34
All busses		218	3,713	17.03	671	3,077	26,830	123.08	54,200	248.62	84,743	388.73
FREIGHT SERVICE												
Trucks and tractor trucks:	Tons											
Privately owned and operated.	1½ and less	13,805	114,585	8.30	12,507	906	500,272	36.24			614,857	44.54
	Over 1½ and less than 3	1,099	26,569	24.17	1,346	1,224	53,825	48.98			80,394	73.15
	3 and less than 5	668	30,267	45.31	1,031	1,544	41,249	61.75			71,616	107.06
	5	114	10,364	90.91	215	1,885	8,594	75.38			18,958	166.29
	Over 5	72	10,718	148.86	166	2,310	6,653	92.40			17,371	241.26
	Total or average	15,758	192,503	12.21	15,265	969	610,593	38.75			803,096	50.96
Contract carrier	1½ and less	110	1,319	11.99	150	1,359	5,981	54.38	2,087	18.97	9,387	85.34
	Over 1½ and less than 3	36	945	26.25	66	1,836	2,644	73.45	1,257	34.91	4,846	134.61
	3 and less than 5	36	1,631	45.31	83	2,316	3,335	92.63	1,839	51.07	6,805	189.01
	5	6	585	97.50	17	2,827	678	113.07	465	77.58	1,728	288.15
	Over 5	4	575	143.75	14	3,466	555	138.62	365	91.16	1,495	373.53
	Total or average	192	5,055	26.33	330	1,718	13,193	68.71	6,013	31.32	24,261	126.36
Common carrier	1½ and less	65	735	11.31	88	1,359	3,534	54.38	646	9.94	4,915	75.63
	Over 1½ and less than 3	24	547	22.81	44	1,836	1,763	73.44	448	18.69	2,758	114.94
	3 and less than 5	27	1,430	52.96	63	2,316	2,501	92.63	819	30.32	4,750	175.91
	5	14	1,350	96.43	40	2,827	1,583	113.07	610	43.54	3,543	253.04
	Over 5	16	3,000	187.50	55	3,466	2,218	138.62	1,071	66.95	6,289	393.07
	Total or average	146	7,062	48.37	290	1,986	11,599	79.45	3,594	24.62	22,255	152.44
All trucks and tractor trucks.		16,096	204,620	12.71	15,885	987	635,385	39.48	9,607	28.42	849,612	52.78
Trailers and semitrailers:												
Privately owned and operated.	1½ and less	221	2,015	9.12							2,015	9.12
	Over 1½ and less than 3	30	420	14.00							420	14.00
	3 and less than 5	47	1,142	24.31							1,142	24.31
	5	8	250	31.25							250	31.25
	Over 5	1	43	42.75							43	42.75
	Total or average	307	3,870	12.61							3,870	12.61
Contract carrier	1½ and less											
	Over 1½ and less than 3											
	3 and less than 5	1	25	25.00					46	46.55	71	71.55
	5											
	Over 5											
	Total or average	1	25	25.00					46	46.55	71	71.55
Common carrier	1½ and less											
	Over 1½ and less than 3											
	3 and less than 5	11	263	23.86					314	28.50	577	52.36
	5	4	175	43.75					174	43.54	349	87.29
	Over 5	2	162	81.25					122	60.96	284	142.21
	Total or average	17	600	35.29					610	35.86	1,210	71.15
All trailers and semi-trailers.		325	4,495	13.83					656	36.45	5,151	15.85
TOTALS												
Total or average, all vehicles		97,559	771,797	7.91	54,228	558	2,169,109	22.31	64,463	112.30	3,005,369	30.81
Motorcycles		382	936	2.45	70	183	2,803	7.34			3,739	9.79
Total or average, including motorcycles		97,941	772,733	7.89	54,298	556	2,171,912	22.25	64,463	112.30	3,009,108	30.72
Miscellaneous											20,125	.21
Grand total											3,029,233	30.93

<sup>1</sup> Total passenger-mile tax collected, \$54,200, allocated to sight-seeing and public-carrier busses on the basis of passenger capacity. Total ton-mile tax on contract carriers of property, \$6,059, and on common carriers of property, \$4,204, allocated to trucks and trailers on the basis of rated capacity.

<sup>2</sup> Includes taxicabs.

<sup>3</sup> School busses included with trucks.



## TAXATION OF MOTOR VEHICLES, 1932

TABLE 173.—State taxes imposed on motor vehicles in VERMONT in 1932; analysis of payments for vehicles of different types, classes of service, and rated capacities

PASSENGER SERVICE										
Type of vehicle and class of service (1)	Rated capacity (2)	Registered and tax-paid (3)	Registration fees		Estimated consumption of motor fuel		Estimated payments of motor-fuel tax at the rate of 4 cents per gallon		All fees and taxes	
			Amount collected (4)	Average per vehicle (5)	Total (6)	Average per vehicle (7)	Total (8)	Average per vehicle (9)	Total (10)	Average per vehicle (11)
	<i>Passengers</i>	<i>Number</i>	<i>Dollars</i>	<i>Dollars</i>	<i>Thousands of gallons</i>	<i>Gallons</i>	<i>Dollars</i>	<i>Dollars</i>	<i>Dollars</i>	<i>Dollars</i>
Passenger cars.....		69,013	1,480,761	21.45	36,710	532	1,468,389	21.28	2,949,160	42.73
Taxicabs.....		7	176	25.14	13	1,900	532	76.00	708	101.14
Passenger cars and taxicabs.....		69,020	1,480,937	21.46	36,723	532	1,468,921	21.28	2,949,868	42.74
Busses:										
School.....	7 or less.....	2	144	72.00	2	760	61	30.38	205	102.38
	8 to 20, inclusive.....									
	Over 20.....									
	Total or average.....	2	144	72.00	2	760	61	30.38	205	102.38
Contract, including sight-seeing.....	7 or less.....	1	77	77.00	4	3,328	133	133.12	210	210.12
	8 to 20, inclusive.....	1	96	96.00	5	5,319	213	212.76	309	308.76
	Over 20.....									
	Total or average.....	2	173	86.50	9	4,324	346	172.94	519	259.44
Public carrier.....	7 or less.....	28	1,335	47.68	43	1,520	1,702	60.81	3,037	108.49
	8 to 20, inclusive.....	35	3,248	92.80	116	3,328	4,659	133.11	7,907	225.91
	Over 20.....	79	12,700	160.75	420	5,319	16,809	212.77	29,509	373.52
	Total or average.....	142	17,283	121.71	579	4,079	23,170	163.17	40,453	284.88
All busses.....		146	17,600	120.54	590	4,037	23,577	161.49	41,177	282.03
FREIGHT SERVICE										
Trucks: <sup>1</sup>	<i>Tons</i>									
Privately owned and operated: <sup>2</sup>	1½ and less.....	6,761	252,988	37.42	6,998	1,035	279,939	41.40	532,927	78.82
	Over 1½ and less than 3.....	893	78,655	88.08	1,249	1,399	49,971	55.96	128,626	144.04
	3 and less than 5.....	538	75,933	141.14	949	1,764	37,958	70.56	113,891	211.70
	5.....	75	10,659	142.11	162	2,153	6,460	86.13	17,119	228.24
	Over 5.....									
	Total or average.....	8,267	418,235	50.59	9,358	1,132	374,328	45.28	792,563	95.87
Common carrier.....	1½ and less.....	15	689	45.94	23	1,553	932	62.13	1,621	108.07
	Over 1½ and less than 3.....	9	822	91.38	19	2,098	755	83.91	1,577	175.29
	3 and less than 5.....	2	239	119.40	5	2,646	212	105.84	451	225.24
	5.....									
	Over 5.....									
	Total or average.....	26	1,750	67.32	47	1,826	1,899	73.03	3,649	140.35
All trucks.....		8,293	419,985	50.64	9,405	1,134	376,227	45.37	796,212	96.01
Tractor trucks: <sup>1 3</sup>										
Privately owned and operated.....	1½ and less.....	4	173	43.23	9	2,070	331	82.81	504	126.04
	Over 1½ and less than 3.....	4	348	87.00	11	2,798	448	111.92	796	198.92
	3 and less than 5.....	8	1,000	125.00	28	3,528	1,129	141.11	2,129	266.11
	5.....									
	Over 5.....									
	Total or average.....	16	1,521	95.05	48	2,981	1,908	119.24	3,429	214.29
All trucks and tractor trucks.....		8,309	421,506	50.73	9,453	1,138	378,135	45.51	799,641	96.24
Trailers and semitrailers: <sup>1 3</sup>										
Privately owned and operated.....	1½ and less.....	473	2,619	5.54					2,619	5.54
	Over 1½ and less than 3.....	3	63	21.03					63	21.03
	3 and less than 5.....	3	110	36.63					110	36.63
	5.....									
	Over 5.....									
	Total or average.....	479	2,792	5.83					2,792	5.83
TOTALS										
Total or average, all vehicles.....		77,954	1,922,835	24.67	46,766	604	1,870,633	24.14	3,793,468	48.66
Motorcycles.....		479	3,016	6.30	100	210	4,015	8.38	7,031	14.68
Total or average, including motorcycles.....		78,433	1,925,851	24.55	46,866	601	1,874,648	24.05	3,800,499	48.46
Miscellaneous.....									264,810	3.37
Grand total.....									4,065,309	51.83

<sup>1</sup> Contract carriers not reported separately.<sup>2</sup> Includes 345 repairers and 40 trucks with semitrailers attached.<sup>3</sup> No common-carrier tractor trucks, trailers or semitrailers reported.

TABLE 174.—State taxes imposed on motor vehicles in VIRGINIA in 1932; analysis of payments for vehicles of different types, classes, of service, and rated capacities

## PASSENGER SERVICE

Type of vehicle and class of service	Rated capacity	Registered and tax- paid	Regular regis- tration fees		Estimated consumption of motor fuel		Estimated pay- ments of motor- fuel tax at the rate of 3 cents per gallon		Special fees				All fees and taxes	
			Amount collected	Aver- age per vehicle	Total	Aver- age per vehicle	Total	Aver- age per vehicle	Excess registra- tion fees <sup>1</sup>		Receipts tax <sup>2</sup>			
									Amount collected	Aver- age per vehicle	Amount collected	Aver- age per vehicle	Total	Aver- age per vehicle
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Passenger cars -----	Passengers	Number	Dollars	Dollars	Thou- sands of	Gallons	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
Taxicabs -----		311, 578	4, 839, 253	15. 53	147, 976	475	7, 398, 787	23. 75					12, 238, 040	39. 28
Passenger cars and taxicabs -----		1, 192	37, 935	31. 83	2, 022	1, 696	101, 107	84. 82					139, 042	116. 65
Busses:		312, 770	4, 877, 188	15. 59	149, 998	480	7, 499, 894	23. 98					12, 377, 082	39. 57
School -----		940	4, 700	5. 00	893	950	44, 643	47. 49					49, 343	52. 49
Contract, including sight-seeing -----	7 or less -----													
	8 to 20, inclusive -----	9	988	109. 76	27	2, 971	1, 337	148. 56					2, 325	258. 32
	Over 20 -----	11	1, 812	164. 74	52	4, 749	2, 612	237. 46					4, 424	402. 20
	Total or average -----	20	2, 800	140. 00	79	3, 949	3, 949	197. 46					6, 749	337. 46
Public carrier -----	7 or less -----	46	1, 899	41. 28	62	1, 357	3, 122	67. 87			1, 488	32. 35	6, 509	141. 50
	8 to 20, inclusive -----	116	8, 347	71. 95	345	2, 971	17, 233	148. 56			10, 052	86. 65	35, 632	307. 16
	Over 20 -----	276	28, 663	103. 85	1, 311	4, 749	65, 539	237. 46			39, 357	142. 60	133, 559	483. 91
	Total or average -----	438	38, 909	88. 83	1, 718	3, 922	85, 894	196. 11			50, 897	116. 20	175, 700	401. 14
All busses -----		1, 398	46, 409	33. 20	2, 690	1, 924	134, 486	96. 20			50, 897	116. 20	231, 792	165. 80

## FREIGHT SERVICE

Trucks:														
Privately owned and operated.....	Tons													
1½ and less.....		52,001	773,634	14.88	48,060	924	2,402,969	46.21					3,176,603	61.09
Over 1½ and less than 3.....		2,269	67,619	29.80	2,834	1,249	141,705	62.45					209,324	92.25
3 and less than 5.....		593	36,238	61.11	934	1,575	46,694	78.74					82,932	139.85
5.....		60	11,753	195.88	115	1,922	5,768	96.12					17,521	292.00
Over 5.....														
Total or average.....		54,923	889,244	16.19	51,943	946	2,597,136	47.29					3,486,380	63.48
Contract carrier.....		6,036	53,005	8.78	8,370	1,387	418,529	69.34	39,004	6.46			510,538	84.58
1½ and less.....		551	8,357	15.17	1,032	1,873	51,604	93.65	6,143	11.15			66,104	119.97
Over 1½ and less than 3.....		221	6,742	30.51	522	2,362	26,103	118.11	4,529	20.49			37,374	169.11
3 and less than 5.....		10	928	92.80	29	2,884	1,442	144.18	464	46.40			2,834	283.38
5.....														
Over 5.....														
Total or average.....		6,818	69,032	10.12	9,953	1,460	497,678	73.00	50,140	7.35			616,850	90.47
Common carrier.....		99	2,396	24.20	137	1,387	6,864	69.34			1,801	18.19	11,061	111.73
1½ and less.....		48	1,645	34.27	90	1,873	4,495	93.65			1,290	26.87	7,430	154.79
Over 1½ and less than 3.....		25	1,669	66.77	59	2,362	2,953	118.11			978	39.13	5,600	224.01
3 and less than 5.....		3	602	200.67	9	2,884	433	144.18			187	62.31	1,222	407.16
5.....		5	1,504	300.80	18	3,535	884	176.76			436	87.23	2,824	564.79
Over 5.....														
Total or average.....		180	7,816	43.42	313	1,737	15,629	86.83			4,692	26.06	28,137	156.31
All trucks.....		61,921	966,092	15.60	62,209	1,005	3,110,443	50.23	50,140	7.35	4,692	26.06	4,131,367	66.72
Tractor trucks: <sup>3</sup>														
Contract carrier.....		213	1,951	9.16	394	1,848	19,685	92.42	1,457	6.84			23,093	108.52
1½ and less.....		63	988	15.69	157	2,498	7,869	124.90	752	11.93			9,609	152.52
Over 1½ and less than 3.....		35	1,058	30.23	110	3,150	5,512	157.48	712	20.35			7,282	208.06
3 and less than 5.....														
5.....														
Over 5.....														
Total or average.....		311	3,997	12.85	661	2,126	33,066	106.33	2,921	9.39			39,984	128.57
Common carrier.....		30	653	21.76	55	1,848	2,773	92.42					3,426	114.18
1½ and less.....		51	1,855	36.36	127	2,498	6,370	124.91					8,225	161.27
Over 1½ and less than 3.....		30	2,003	66.76	95	3,150	4,724	157.49					6,727	224.25
3 and less than 5.....														
5.....		1	114	114.18	5	4,713	236	235.65					350	349.83
Over 5.....														
Total or average.....		112	4,625	41.29	282	2,518	14,103	125.92					18,728	167.21
All tractor trucks.....		423	8,622	20.38	943	2,230	47,169	111.51	2,921	9.39			58,712	138.80
All trucks and tractor trucks.....		62,344	974,714	15.63	63,152	1,013	3,157,612	50.65	53,061	7.44	4,692	26.06	4,190,079	67.21

<sup>1</sup> All contract carriers of property and common-carrier trailers and semitrailers were required to pay higher registration fees than those imposed on private carriers. The excess fees have been calculated in proportion to the amounts by which the contract- or common-carrier rates exceeded the rates on private carriers.

<sup>2</sup> Collections of the receipts tax on public-carrier busses, \$50,897, were allocated in proportion to seating capacity. Collections of the receipts tax on common carriers of property, \$10,025, were allocated to trucks and trailers in proportion to rated capacity.

<sup>3</sup> Tractor trucks privately owned and operated were not reported separately from trucks.





TABLE 175.—State taxes imposed on motor vehicles in WASHINGTON in 1932; analysis of payments for vehicles of different types, classes of service, and rated capacities

## PASSENGER SERVICE

Type of vehicle and class of service	Rated capacity	Registered and tax-paid	Registration fees		Estimated consumption of motor fuel		Estimated payments of motor-fuel tax at the rate of 5 cents per gallon		Receipts tax <sup>1</sup>		All fees and taxes	
			Amount collected	Average per vehicle	Total	Average per vehicle	Total	Average per vehicle	Amount collected	Average per vehicle	Total	Average per vehicle
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	<i>Passengers</i>	<i>Number</i>	<i>Dollars</i>	<i>Dollars</i>	<i>Thousands of gallons</i>	<i>Gallons</i>	<i>Dollars</i>	<i>Dollars</i>	<i>Dollars</i>	<i>Dollars</i>	<i>Dollars</i>	<i>Dollars</i>
Passenger cars		380,070	1,115,380	2.94	159,640	420	7,982,009	21.00			9,097,389	23.94
Taxicabs		729	12,224	16.77	1,094	1,500	54,687	75.02			66,911	91.79
Passenger cars and taxicabs.		380,799	1,127,604	2.96	160,734	422	8,036,696	21.11			9,164,300	24.07
Busses:												
School	7 or less	27	502	18.61	16	600	810	29.99			1,312	48.60
	8 to 20, inclusive	68	2,835	41.69	57	840	2,856	42.00			5,691	83.69
	Over 20	5	426	85.20	6	1,223	306	61.15			732	146.35
	Total or average	100	3,763	37.63	79	794	3,972	39.72			7,735	77.35
Contract, including sight-seeing.	7 or less	5	51	10.30	6	1,200	300	60.02			351	70.32
	8 to 20, inclusive	39	1,491	38.23	103	2,628	5,124	131.39			6,615	169.62
	Over 20	16	1,280	79.97	67	4,200	3,360	210.02			4,640	289.99
	Total or average	60	2,822	47.03	176	2,928	8,784	146.41			11,606	193.44
Public carrier	7 or less	68	1,328	19.52	81	1,200	4,081	60.02	1,342	19.74	6,751	99.28
	8 to 20, inclusive	137	7,299	53.28	360	2,628	18,000	131.38	5,410	39.49	30,709	224.15
	Over 20	324	28,618	88.33	1,361	4,200	68,045	210.01	27,414	84.61	124,077	382.95
	Total or average	529	37,245	70.40	1,802	3,407	90,126	170.37	34,166	64.59	161,537	305.36
All busses		689	43,830	63.61	2,057	2,986	102,882	149.32	34,166	64.59	180,878	262.52

## FREIGHT SERVICE

Trucks and tractor trucks:	<i>Tons</i>											
Privately owned and operated. <sup>1</sup>	1½ and less	52,222	470,663	9.01	42,685	817	2,134,248	40.87			2,604,911	49.88
	Over 1½ and less than 3	6,792	154,926	22.81	7,503	1,105	375,148	55.23			530,074	78.04
	3 and less than 5	3,137	112,690	35.92	4,369	1,393	218,463	69.64			331,153	105.56
	5	442	23,981	54.26	752	1,700	37,576	85.01			61,557	139.27
	Over 5	832	54,818	65.89	1,734	2,084	86,702	104.21			141,520	170.10
	Total or average	63,425	817,078	12.88	57,043	899	2,852,137	44.97			3,669,215	57.85
Common carrier	1½ and less	115	1,613	14.03	141	1,226	7,052	61.32	5,541	48.18	14,206	123.53
	Over 1½ and less than 3	53	1,237	23.34	88	1,657	4,390	82.83	4,086	77.09	9,713	183.26
	3 and less than 5	142	5,002	35.23	296	2,089	14,834	104.46	16,080	113.24	35,916	252.93
	5	14	760	54.26	36	2,550	1,785	127.52	2,455	175.35	5,000	357.13
	Over 5	77	5,073	65.89	241	3,127	12,038	156.33	18,202	236.39	35,313	458.61
	Total or average	401	13,685	34.13	802	2,000	40,099	100.00	46,364	115.62	100,148	249.75
All trucks and tractor trucks.		63,826	830,763	13.02	57,845	906	2,892,236	45.31	46,364	115.62	3,769,363	59.06
Trailers and semitrailers:												
Privately owned and operated. <sup>2</sup>	1½ and less	3,614	21,125	5.84							21,125	5.84
	Over 1½ and less than 3	178	4,181	23.49							4,181	23.49
	3 and less than 5	227	8,487	37.39							8,487	37.39
	5	41	2,308	56.30							2,308	56.30
	Over 5	150	11,447	76.31							11,447	76.31
	Total or average	4,210	47,548	11.29							47,548	11.29
Common carrier	1½ and less	3	49	16.33					158	52.61	207	68.94
	Over 1½ and less than 3	4	92	22.91					298	74.53	390	97.44
	3 and less than 5	18	673	37.41					2,016	112.03	2,689	149.44
	5	3	169	56.30					526	175.35	695	231.65
	Over 5	58	4,744	81.80					14,309	246.70	19,053	328.50
	Total or average	86	5,727	66.59					17,307	201.25	23,034	267.84
All trailers and semi-trailers.		4,296	53,275	12.40					17,307	201.25	70,582	16.43

## TOTALS

Total or average, all vehicles	449,610	2,055,472	4.57	220,636	496	11,031,814	24.77	97,837	96.30	13,185,123	29.33
Motorcycles	1,776	4,738	2.67	294	166	14,696	8.27			19,434	10.94
Total or average, including motorcycles	451,386	2,060,210	4.56	220,930	494	11,046,510	24.71	97,837	96.30	13,204,557	29.25
Miscellaneous										69,696	16
Grand total										13,274,253	29.41

<sup>1</sup> Collections of receipts tax on public-carrier busses, \$34,166, allocated in proportion to seating capacity. Collections of receipts tax on common carriers of property \$63,671, allocated to trucks and trailers in proportion to rated capacity.

<sup>2</sup> Includes contract carriers.



## TAXATION OF MOTOR VEHICLES, 1932

TABLE 176.—State taxes imposed on motor vehicles in WEST VIRGINIA in 1932; analysis of payments for vehicles of different types, classes of service, and rated capacities

PASSENGER SERVICE														
Type of vehicle and class of service  (1)	Rated capacity  (2)	Registered and tax-paid  (3)	Regular registration fees		Estimated consumption of motor fuel		Estimated payments of motor-fuel tax at the rate of 4 cents per gallon		Special fees				All fees and taxes	
			Amount collected	Average per vehicle	Total	Average per vehicle	Total	Average per vehicle	Excess registration fees		Passenger-mile tax		Total	Average per vehicle
									Amount collected	Average per vehicle	Amount collected	Average per vehicle		
					Thousands of gallons	Gallons	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
Passengers cars.....	Passengers	Number	Dollars	Dollars										
Taxicabs.....		190,813	2,732,623	14.32	86,452	453	3,458,050	18.12					6,190,673	32.44
		602	35,281	58.61	974	1,618	38,970	64.73					74,251	123.34
Passenger cars and taxicabs.....		191,415	2,767,904	14.46	87,426	457	3,497,020	18.27					6,264,924	32.73
Busses:														
School.....	7 or less.....	12	900	75.00	11	906	435	36.24					1,335	111.24
	8 to 20, inclusive.....	104	7,700	74.04	137	1,319	5,489	52.77					13,189	126.81
	Over 20.....													
	Total or average.....	116	8,600	74.14	148	1,277	5,924	51.06					14,524	125.20
Public carrier <sup>1</sup> .....	7 or less.....	63			81	1,295	3,263	51.79			3,014	47.84	6,277	99.63
	8 to 20, inclusive.....	256			726	2,834	29,024	113.38			35,720	139.53	64,744	252.91
	Over 20.....	371			1,681	4,531	67,235	181.23			110,928	299.00	178,163	480.23
	Total or average.....	690			2,488	3,606	99,522	144.24			149,662	216.90	249,184	361.14
All busses.....		806	8,600	74.14	2,636	3,271	105,446	130.83			149,662	216.90	263,708	327.18
FREIGHT SERVICE														
Trucks and tractor trucks: Privately owned and operated.	Tons													
	1½ and less.....	26,138	510,487	19.53	23,045	882	921,804	35.27					1,432,291	54.80
	Over 1½ and less than 3.....	1,254	52,608	41.95	1,494	1,192	59,769	47.66					112,377	89.61
	3 and less than 5.....	553	28,277	51.13	831	1,502	33,233	60.10					61,510	111.23
	5.....	78	6,943	89.01	143	1,834	5,722	73.36					12,665	162.37
	Over 5.....	9	890	98.89	21	2,248	809	89.92					1,699	188.81
	Total or average.....	28,032	599,205	21.38	25,534	911	1,021,337	36.43					1,620,542	57.81
Contract and common carrier. <sup>2</sup>	1½ and less.....	3,398	92,734	27.29	4,495	1,323	179,816	52.92	92,734	27.29			365,284	107.50
	Over 1½ and less than 3.....	284	15,034	52.93	507	1,787	20,299	71.48	15,034	52.94			50,367	177.35
	3 and less than 5.....	1,087	17,788	16.36	2,450	2,254	97,985	90.14	17,788	16.37			133,561	122.87
	5.....	111	3,246	29.24	305	2,751	12,215	110.04	3,246	29.24			18,707	168.52
	Over 5.....	4	169	42.19	14	3,372	540	134.90	169	42.19			878	219.28
	Total or average.....	4,884	128,971	26.41	7,771	1,591	310,855	63.64	128,971	26.41			568,797	116.46
All trucks and tractor trucks.		32,916	728,176	22.12	33,305	1,012	1,332,192	40.47	128,971	26.41			2,189,339	66.51
Trailers and semitrailers <sup>3</sup> .....	1½ and less.....	1,391	3,679	2.64									3,679	2.64
	Over 1½ and less than 3.....	221	1,300	5.88									1,300	5.88
	3 and less than 5.....	23	514	22.34									514	22.34
	5.....	6	201	33.55									201	33.55
	Over 5.....	20	872	43.62									872	43.62
	Total or average.....	1,661	6,566	3.95									6,566	3.95
TOTALS														
Total or average, all vehicles.....		226,798	3,511,246	15.53	123,367	548	4,934,658	21.92	128,971	26.41	149,662	216.90	8,724,537	38.47
Motorcycles.....		999	4,546	4.55	178	178	7,133	7.14					11,679	11.69
Total or average, including motorcycles.....		227,797	3,515,792	15.48	123,545	546	4,941,791	21.85	128,971	26.41	149,662	216.90	8,736,216	38.35
Miscellaneous.....													226,968	1.00
Grand total.....													8,963,184	39.35

<sup>1</sup> Public-carrier busses pay a passenger-mile tax in lieu of registration fees. The total collected, \$149,662, was allocated on the basis of seating capacity. No sight-seeing or contract busses reported.

<sup>2</sup> Includes 3 common-carrier trucks which paid a ton-mile tax in lieu of registration fees. The amount of ton-mile tax paid was \$376, and is included with the registration fees. The registration fees for other for-hire trucks were double those required of trucks privately owned and operated. For this reason one half the fees paid are listed as excess registration fees.

<sup>3</sup> Not segregated by class of service.

## PASSENGER SERVICE

FREIGHT SERVICE														
Trucks:		Tons												
Privately owned and operated. <sup>6</sup>		1½ and less	97,993	1,293,695	13.20	87,421	892	3,496,848	35.69					
		Over 1½ and less than 3	5,373	315,183	58.66	6,478	1,206	259,126	48.23					4,790,543
		3 and less than 5	2,659	328,121	123.40	4,042	1,520	161,686	60.81					574,309
		5	380	73,976	194.67	705	1,856	28,207	74.23					489,807
		Over 5	683	149,685	219.16	1,554	2,275	62,147	90.99					102,183
		Total or average	107,088	2,160,660	20.17	100,200	936	4,008,014	37.43					211,832
Common carrier		1½ and less	138	4,750	34.42	185	1,339	7,389	53.55	5,791	41.96	5,790	41.96	23,720
		Over 1½ and less than 3	137	8,845	64.56	248	1,808	9,908	72.32	7,775	56.76	5,749	41.96	32,277
		3 and less than 5	39	5,690	145.90	89	2,280	3,557	91.21	4,524	115.98	1,636	41.96	15,407
		5	2	420	210.00	5	2,784	223	111.34	382	190.90	84	41.96	1,109
		Over 5	2	470	235.00	7	3,412	273	136.50	453	226.65	84	41.96	1,280
		Total or average	318	20,175	63.44	534	1,678	21,350	67.14	18,925	59.51	13,343	41.96	73,793
All trucks			107,406	2,180,835	20.30	100,734	938	4,029,364	37.52					232.05
Tractor trucks:														
Privately owned and operated. <sup>6</sup>		1½ and less	334	5,780	17.31	596	1,784	23,837	71.37					29,617
		Over 1½ and less than 3	156	7,210	46.22	376	2,411	15,047	96.45					88.68
		3 and less than 5	27	2,370	87.78	82	3,040	3,284	121.61					5,654
		5												209.39
		Over 5												
		Total or average	517	15,360	29.71	1,054	2,039	42,168	81.56					57,528
Common carrier		1½ and less	49	870	17.75	88	1,784	3,497	71.37	1,321	26.96	2,056	41.96	7,744
		Over 1½ and less than 3	66	2,585	39.17	159	2,411	6,366	96.45	2,854	43.25	2,769	41.96	14,574
		3 and less than 5	9	840	93.33	27	3,040	1,095	121.61	630	69.99	378	41.96	2,943
		5												326.89
		Over 5												
		Total or average	124	4,295	34.64	274	2,209	10,958	88.37	4,805	38.75	5,203	41.96	25,261
All tractor trucks			641	19,655	30.66	1,328	2,072	53,126	82.88					203.72
All trucks and tractor trucks			108,047	2,200,490	20.37	102,062	945	4,082,490	37.78	4,805	38.75	5,203	41.96	82,789
Trailers and semitrailers:														
Privately owned and operated. <sup>6</sup>		1½ and less	130	870	6.70									870
		Over 1½ and less than 3	303	5,181	17.10									6.70
		3 and less than 5	322	16,680	51.80									5,181
		5	133	11,087	83.36									17.10
		Over 5	422	43,569	103.24									16,680
		Total or average	1,310	77,387	59.07									51.80
Common carrier		1½ and less	1	8	7.50					25	25.27	7	6.96	83.36
		Over 1½ and less than 3	56	1,555	27.77					3,218	57.47	390	6.96	11,087
		3 and less than 5	54	2,657	49.21					4,503	83.39	376	6.96	83.36
		5	5	463	92.50					868	173.68	35	6.96	43,569
		Over 5	67	8,272	123.47					18,056	269.48	466	6.96	103.24
		Total or average	183	12,955	70.79					26,670	145.74	1,274	6.96	77,387
All trailers and semi-trailers			1,493	90,342	60.51									59.07
										26,670	145.74	1,274	6.96	40,899
														223.49
										26,670	145.74	1,274	6.96	118,286
														79.23

## TOTALS

<sup>1</sup> The collections of ton-mile taxes on public-carrier busses, \$53,884, were allocated among the 201 intercity busses on the basis of gross laden weight as reported. Ton-mile taxes amounting to \$213,533, were collected from contract carriers of property, and certain classes of private carriers. The number of such vehicles is unknown (see footnote 7). Of the total mileage taxes collected from common-carrier trucks, \$28,170, a portion was allocated to out-of-State vehicles, as the number of common-carrier permits exceeded the number of Wisconsin trucks registered as common carriers (see footnote 7). The remainder was allocated on the basis of gross laden weight as reported. A similar procedure was followed in the case of tractor trucks and trailers.

<sup>2</sup> Permit fees and fees for certificates of convenience and necessity.

<sup>3</sup> Includes taxicabs.

<sup>4</sup> No tax-paid school busses reported.

<sup>5</sup> Of the 447 public-carrier busses reported, 246 were city busses, and 401 were intercity busses; 433 operated intrastate, 14 operated interstate. The city busses were not required to pay a ton-mile tax.

<sup>6</sup> Includes contract carriers.

<sup>7</sup> Includes ton-mile taxes on private and contract carriers of property, \$213,533, and on out-of-State common carriers of property, \$17,271; permit fees on out-of-State busses, \$2,960; permit fees on private and contract carriers of property, \$33,355; permit and certificate fees on out-of-State common carriers of property, \$13,150.



TABLE 178.—State taxes imposed on motor vehicles in WYOMING in 1932; analysis of payments for vehicles of different types, classes of service, and rated capacities

PASSENGER SERVICE														
Type of vehicle and class of service	Rated capacity	Registered and tax-paid	Registration fees		Estimated consumption of motor fuel		Estimated payments of motor-fuel tax at the rate of 4 cents per gallon		Special fees				All fees and taxes	
			Amount collected	Average per vehicle	Total	Average per vehicle	Total	Average per vehicle	Passenger-mile or ton-mile tax <sup>1</sup>	Permit and certificate fees <sup>2</sup>			Total	Average per vehicle
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	Passengers	Number	Dollars	Dollars	Thousands of gallons	Gallons	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
Passenger cars <sup>3</sup>		46,150	476,215	10.32	24,350	528	974,010	21.10					1,450,225	31.42
Busses: <sup>4</sup>														
School	7 or less	6	68	11.33	5	754	181	30.14					249	41.47
	8 to 20, inclusive	81	1,270	15.69	86	1,055	3,419	42.21					4,689	57.90
	Over 20	6	168	28.00	9	1,536	368	61.46					536	89.46
	Total or average	93	1,506	16.20	100	1,067	3,968	42.67					5,474	58.87
Public carrier	7 or less	47	953	20.27	155	3,301	6,206	132.03	4,071	86.62	1,029	21.90	12,259	260.82
	8 to 20, inclusive	40	1,499	37.47	211	5,276	8,442	211.05	6,294	157.34	876	21.90	17,111	427.76
	Over 20													
	Total or average	87	2,452	28.18	366	4,209	14,648	168.37	10,365	119.13	1,905	21.90	29,370	337.58
All busses		180	3,958	21.99	466	2,586	18,616	103.42	10,365	119.13	1,905	21.90	34,844	193.58
FREIGHT SERVICE														
Trucks and tractor trucks: Privately owned and operated	Tons													
	1½ and less	9,046	155,470	17.19	9,288	1,027	371,528	41.07					526,998	58.26
	Over 1½ and less than 3	427	14,483	33.92	593	1,388	23,701	55.51					38,184	89.43
	3 and less than 5	199	9,818	49.33	348	1,750	13,927	69.99					23,745	119.32
	5	10	900	90.00	21	2,136	854	85.43					1,754	175.43
	Over 5													
	Total or average	9,682	180,671	18.66	10,250	1,059	410,010	42.35					590,681	61.01
Contract carrier	1½ and less	6	162	27.00	9	1,541	370	61.63	216	35.96	131	21.90	879	146.49
	Over 1½ and less than 3													
	3 and less than 5	1	25	25.00	3	2,624	105	104.96	81	80.91	22	21.90	233	232.77
	5													
	Over 5													
	Total or average	7	187	26.71	12	1,695	475	67.82	297	42.38	153	21.90	1,112	158.81
Common carrier	1½ and less	111	2,662	23.98	171	1,541	6,841	61.63	3,862	34.79	2,431	21.90	15,796	142.30
	Over 1½ and less than 3	49	1,708	34.85	102	2,081	4,079	83.24	2,886	58.89	1,073	21.90	9,746	198.88
	3 and less than 5	30	1,622	54.08	79	2,624	3,149	104.98	2,548	84.96	657	21.90	7,976	265.92
	5													
	Over 5													
	Total or average	190	5,992	31.53	352	1,851	14,069	74.05	9,296	48.93	4,161	21.90	33,518	176.41
All trucks		9,879	186,850	18.91	10,614	1,074	424,554	42.98	9,593	48.70	4,314	21.90	625,311	63.30
Trailers and semitrailers: <sup>5</sup> Privately owned and operated														
	1½ and less	11	159	14.46									159	14.46
	Over 1½ and less than 3	1	50	50.00									50	50.00
	3 and less than 5	3	150	50.00									150	50.00
	5													
	Over 5													
	Total or average	15	359	23.93									359	23.93
Common carrier	1½ and less	1	15	15.00					27	26.97	22	21.90	64	63.87
	Over 1½ and less than 3													
	3 and less than 5	1	25	25.00					81	80.91	22	21.90	128	127.81
	5	1	50	50.00					135	134.85	22	21.90	207	206.75
	Over 5													
	Total or average	3	90	30.00					243	80.91	66	21.90	399	132.81
All trailers and semi-trailers		18	449	24.94					243	80.91	66	21.90	758	42.08
TOTALS														
Total or average, all vehicles		56,227	667,472	11.87	35,430	630	1,417,180	25.21	20,201	70.38	6,285	21.90	2,111,138	37.55
Motorcycles		116	510	4.40	24	208	965	8.31					1,475	12.71
Total or average, including motorcycles		56,343	667,982	11.86	35,454	629	1,418,145	25.18	20,201	70.38	6,285	21.90	2,112,613	37.50
Miscellaneous													12,829	.23
Grand total													2,125,442	37.73

<sup>1</sup> Total collections of passenger-mile tax, \$10,365, allocated in proportion to seating capacity of busses. Total collections of ton-mile tax, \$9,836, allocated in proportion to rated capacity of for-hire trucks and trailers.

<sup>2</sup> Permit and certificate fees, \$6,285, allocated among contract and common carriers of property and public-carrier busses in proportion to numbers of vehicles.

<sup>3</sup> Includes taxicabs.

<sup>4</sup> No contract or sight-seeing busses reported separately.

<sup>5</sup> No contract-carrier trailers reported.

TABLE 179.—*Taxes imposed on motor vehicles in the DISTRICT OF COLUMBIA in 1932; analysis of payments for vehicles of different types, classes of service, and rated capacities*

## PASSENGER SERVICE

Type of vehicle and class of service  (1)	Rated capacity  (2)	Registered and tax-paid <sup>1</sup>  (3)	Registration fees		Estimated consumption of motor fuel		Estimated payments of motor-fuel tax at the rate of 2 cents per gallon		Special fees				All fees and taxes	
			Amount collected	Average per vehicle	Total	Average per vehicle	Total	Average per vehicle	Mileage tax <sup>2</sup>		Municipal license tax <sup>3</sup>		Total	Average per vehicle
									Amount collected	Average per vehicle	Amount collected	Average per vehicle		
	Passengers	Number	Dollars	Dollars	Thousands of gallons	Gallons	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
Passenger cars <sup>4</sup> .....		135,620	135,650	1.00	66,265	489	1,325,308	9.77					1,460,958	10.77
Taxicabs.....		6,573	6,573	1.00	11,472	1,745	229,445	34.91			95,074	17.70	331,092	50.37
Passenger cars and taxicabs.....		142,193	142,223	1.00	77,737	547	1,554,753	10.93			95,074	17.70	1,792,050	12.60
Busses:														
Contract, including sight-seeing.....	7 or less.....	43	43	1.00	60	1,396	1,201	27.93			50	25.00	1,294	30.09
	8 to 20, inclusive.....	1	1	1.00	3	3,057	61	61.14			100	100.00	162	162.14
	Over 20.....	44	44	1.00	215	4,886	4,800	97.72			3,500	100.00	7,844	178.27
	Total or average.....	88	88	1.00	278	3,160	5,562	63.20			3,650	96.05	9,300	105.68
Public carrier.....	7 or less.....													
	8 to 20, inclusive.....	30	30	1.00	92	3,057	1,834	61.14	2,351	78.37			4,215	140.51
	Over 20.....	579	579	1.00	2,829	4,886	56,582	97.72	45,375	78.37			102,536	177.09
	Total or average.....	609	609	1.00	2,921	4,796	58,416	95.92	47,726	78.37			106,751	175.29
All busses.....		697	697	1.00	3,199	4,590	63,978	91.79	47,726	78.37	3,650	96.05	116,051	166.50

## FREIGHT SERVICE

Trucks <sup>5</sup> .....	Tons													
	1½ and less.....	11,843	16,842	1.42	11,070	951	221,398	19.02					238,240	20.12
	Over 1½ and less than 3.....	3,496	4,756	1.36	4,374	1,285	87,488	25.70					92,244	26.39
	3 and less than 5.....	2,153	2,552	1.18	3,464	1,620	69,283	32.40					71,835	33.36
	5.....	299	355	1.19	588	1,978	11,749	39.56					12,104	40.48
	Over 5.....	429	429	1.00	1,040	2,424	20,802	48.49					21,231	49.49
	Total or average.....	18,220	24,934	1.37	20,536	1,147	410,720	22.93					435,654	23.91
Tractor trucks <sup>6</sup> .....		66	66	1.00	170	2,570	3,393	51.40					3,459	52.40
All trucks and tractor trucks.....		18,286	25,000	1.37	20,706	1,132	414,113	22.64					439,113	24.01
Trailers and semitrailers <sup>6</sup> .....	1½ and less.....	331	331	1.00									331	1.00
	Over 1½ and less than 3.....	20	20	1.00									20	1.00
	3 and less than 5.....	98	98	1.00									98	1.00
	5.....	17	17	1.00									17	1.00
	Over 5.....	80	80	1.00									80	1.00
	Total or average.....	546	546	1.00									546	1.00

## TOTALS

Total or average, all vehicles.....	161,722	168,466	1.04	101,642	632	2,032,844	12.64	47,726	78.37	98,724	18.25	2,347,760	14.52
Motorcycles.....	689	689	1.00	133	192	2,653	3.85					3,342	4.85
Total or average, including motorcycles.....	162,411	169,155	1.04	101,775	630	2,035,497	12.60	47,726	78.37	98,724	18.25	2,351,102	14.47
Miscellaneous <sup>6</sup> .....												345,393	2.13
Grand total.....												2,696,495	16.60

<sup>1</sup> Includes 3 electrically driven passenger cars and 310 electrically driven trucks. Deductions made in computing motor-fuel consumption.<sup>2</sup> Mileage tax on public-carrier busses, \$47,726, allocated in proportion to the number of vehicles.<sup>3</sup> Municipal license tax paid by 5,372 taxicabs. Municipal license tax on sight-seeing and contract busses: \$25 fee paid by two 7-passenger busses, \$100 fee by 36 others.<sup>4</sup> Includes 62 hearses and ambulances.<sup>5</sup> No segregation by class of service.<sup>6</sup> Includes transfers at \$1 each, as follows: Passenger cars, 12,764; taxicabs, 33; trucks, 197. These numbers and fees were included with registrations in the report as submitted.



TABLE 180.—Statistical report of State taxation imposed on motor vehicles in ALABAMA, for the year ended Sept. 30, 1932

VEHICLE REGISTRATIONS AND FEES								
Registration classification	Number registered		Rate of registration fee <sup>1</sup>	Total registration fees collected	Rate of mileage tax	Total mileage tax collected	Rate of application fee	Total application fees collected
	Non-tax-paid	Tax-paid						
Passenger cars.....	841	193,107	Less than 25 horsepower..... \$11.25 25 horsepower to less than 30 horsepower..... 18.75 30 horsepower to less than 40 horsepower..... 26.25 40 horsepower and over..... 30.00 Electrical automobiles other than trucks..... 20.00 Steam-propelled automobiles..... 25.00	\$2,397,583.36				
Taxicabs.....		527	Seating capacity not exceeding 5..... 37.50 Seating capacity exceeding 5..... 50.00	19,159.80				
Trucks (rated capacity in tons):								
Privately owned and operated:								
Under 1.....	280	10,213						
1 and under 2.....	1,012	19,971	15.00	136,641.25				
2 and under 3.....	106	1,041	22.50	402,054.20				
3 and under 4.....	26	255	50.00	45,437.50				
4 and under 5.....	6	18	100.00	22,250.00				
5 and under 6.....	3	7	200.00	2,700.00				
6 and under 7.....	1	1	400.00	2,300.00				
7 and over.....	4		750.00	187.50				
Total.....	1,438	31,506	1,000.00	611,570.45				
Contract carrier.....		(2)						
Common carrier:								
Under 1.....								
1 and under 2.....		44	22.50	990.00	1/2¢ per mile	\$1,473.87	Up to 3 tons \$50. each extra ton \$1.	\$706.00
2 and under 3.....		11	50.00	550.00	3/4¢ per mile	1,190.33		
3 and under 4.....		4	100.00	400.00	1¢ per mile	445.06		
Total.....		59		1,940.00		3,109.26		706.00
Tractor trucks:								
Privately owned and operated.....	6	10	100.00	1,000.00				
Contract carrier.....		(2)						
Common carrier.....								
Trailers:								
Privately owned and operated.....	29	4,056	50 percent of cost of license tax of the motor vehicle by which it is drawn.	36,067.73				
Contract carrier.....		(2)						
Common carrier.....								
Busses:								
School.....		(3)						
Sight-seeing.....		(4)						
Public carrier (seating capacity):								
Over 5 to 10, inclusive.....		42	50.00	2,100.00	1/4¢ per mile	583.55	\$50 for 1 or more busses up to 12 passengers and \$0.50 for each additional passenger seat.	350.50
Over 10 to 15, inclusive.....		38	75.00	2,718.75	do.	428.78		
Over 15 to 20, inclusive.....		69	100.00	6,500.00	1/2¢ per mile	2,559.36		
Over 20 to 40, inclusive.....		61	150.00	7,957.50	3/4¢ per mile	17,048.07		
Jitney busses, capacity unknown.....		9	(5)	3,442.50				
Total.....		219		22,748.75		20,619.76		350.50
Ambulances and hearses:								
Places of 10,000 population and less.....	13	251						
Places over 10,000 population and less than 35,000.....	1	80	10.00	2,443.00				
Places over 35,000 population and less than 100,000.....	1	37	20.00	1,575.00				
Places 100,000 population and over.....		50	30.00	1,110.00				
Total.....	15	418	50.00	2,225.00				
Motoreycles.....	78	521	Without side-car attachments..... 5.00 With side-car attachments..... 7.50	2,067.50				
Total registrations and fees.....	2,407	230,423		3,099,490.59		23,729.02		1,056.50

## OTHER STATE FEES AND TAXES

Item	Number	Rate of fee	Amount collected	Item	Number	Rate of fee	Amount collected
State operators' licenses:				State certificates of title (issued or transferred)	Not required		
Private operator.....							
Chauffeur.....	2,558	\$5	\$12,790				

## GRAND TOTAL

Total State fees and taxes..... \$3,137,066.11

<sup>1</sup> Licenses purchased from Oct. 1 through Dec. 31 pay full year registration fee. Licenses purchased from Jan. 1 through Mar. 31 require three-fourths-year registration fee. Licenses purchased from Apr. 1 through June 30 require one-half-year fee. Licenses issued from July 1 through Sept. 30 require one-fourth-year fee.  
<sup>2</sup> The contract-carrier law did not go into effect until Dec. 27, 1932.  
<sup>3</sup> The law does not require school busses to register.  
<sup>4</sup> Included with public carriers.  
<sup>5</sup> Jitney busses are divided into three classes. J-1: Busses operating in cities of 5,000 or more inhabitants and less than 30,000, or between such cities and places less than 15 miles distant of not less than 500 inhabitants. The registration fee is \$100 for a seating capacity of 5 and \$10 for each additional seat. J-2: Busses operating in cities of 30,000 or more inhabitants and less than 100,000, or between such cities and places less than 15 miles distant of not less than 1,000 inhabitants. The registration fee is \$150 for a seating capacity of 5 and \$10 for each additional seat. J-3: Busses operating in cities of 100,000 or more inhabitants, or between such cities and (1) another city less than 15 miles distant of not less than 15,000 inhabitants or (2) adjoining or connecting municipalities, unless such bus operates for at least 5 consecutive miles in unincorporated territory. The registration rate is \$300 when the seating capacity is not more than 5 and \$20 for each additional seat.

TABLE 181.—Statistical report of State taxation imposed on motor vehicles in ARIZONA, for the year ended Dec. 31, 1932

## VEHICLE REGISTRATIONS AND FEES

Registration classification	Number registered			Rate of registration fee			Total registration fees collected	County fees collected <sup>1</sup>	Rate of receipts tax <sup>2</sup>	Total receipts tax collected
	Non-tax-paid	Tax-paid								
Passenger cars.....	513	79,835		\$3.....			<sup>3</sup> \$253,936.00	\$39,917.50		
Taxicabs (unladen weight in pounds):										
2,600 and under.....		9		\$5.....			45.00	70.50	{ 2 percent of gross receipts. }	\$2,790.75
2,601 to 3,999, inclusive.....		65		\$12.10 to \$17.....			936.45			
4,000 to 5,999, inclusive.....		67		\$23 to \$33.....			1,795.50			
Total.....		141					2,776.95	70.50		2,790.75
		Pneumatic tires	Solid tires	3-axle	Pneumatic tires	Solid tires	3-axle			
Trucks (unladen weight in pounds):	940				(Rate includes \$3 plate fee)	(Rate includes \$3 plate fee)	(Rate includes \$3 plate fee)			
Privately owned and operated:										
2,600 and under.....		6,877	24		\$5.....	\$7.....	\$16 to \$23.....	34,514.85	7,075.50	
2,601 to 3,999, inclusive.....		4,495	32	1	\$12.10 to \$17.....	\$21.20 to \$31.....	\$29 to \$42.....	66,622.07		
4,000 to 5,999, inclusive.....		1,690	24	84	\$23 to \$33.....	\$43 to \$63.....	\$51 to \$67.....	53,029.30		
6,000 to 7,999, inclusive.....		408	31	7	\$42 to \$55.....	\$81 to \$107.....	\$83 to \$103.....	24,115.45		
8,000 to 9,999, inclusive.....		196	25	18	\$63 to \$78.....	\$123 to \$153.....	\$138 to \$165.....	19,532.40		
10,000 to 11,999, inclusive.....		79	11	21	\$103 to \$123.....	\$203 to \$243.....		14,667.05		
12,000 and over.....		40	8	80	\$123 maximum	\$243 maximum	\$188 maximum	22,359.00		
Total.....		13,785	155	211				234,840.12	7,075.50	
Contract carrier.....		(4)	(4)	(4)				(4)		
Common carrier:										
2,600 and under.....		54	3		Same as for privately owned trucks.	Same as for privately owned trucks.	Same as for privately owned trucks.	291.00	268.00	{ 2½ percent of gross receipts. }
2,601 to 3,999, inclusive.....		161		3				2,502.20		
4,000 to 5,999, inclusive.....		135	3	27				4,859.15		
6,000 to 7,999, inclusive.....		55	7	2				3,359.35		
8,000 to 9,999, inclusive.....		33		6				2,737.75		
10,000 to 11,999, inclusive.....		6		5				1,279.45		
12,000 and over.....		8	2	26				6,352.00		
Total.....		452	15	69				21,380.90	268.00	15,884.43
Tractor trucks.....		(6)	(6)	(6)				(6)		
Trailers and semitrailers (unladen weight in pounds):	54									
Privately owned and operated:										
1,000 and under.....		910	1		\$3.....	\$6.50.....		2,742.50	901.50	
1,001 to 2,600, inclusive.....		586	87		\$8.....	\$13.....		4,216.50		
2,601 to 3,999, inclusive.....		49	22		\$12.10 to \$17.....	\$21.20 to \$31.....	\$16 to \$23.....	1,331.95		
4,000 to 5,999, inclusive.....		44	10		\$23 to \$33.....	\$43 to \$63.....	\$29 to \$42.....	1,903.50		
6,000 to 7,999, inclusive.....		24	4	2	\$42 to \$55.....	\$81 to \$107.....	\$51 to \$67.....	1,727.00		
8,000 to 9,999, inclusive.....		9		10	\$63 to \$78.....	\$123 to \$153.....	\$83 to \$103.....	1,669.80		
10,000 to 11,999, inclusive.....		4		25	\$103 to \$123.....	\$203 to \$243.....	\$138 to \$165.....	4,401.65		
12,000 and over.....		2		14	\$123 maximum.....	\$243 maximum.....	\$188 maximum.....	3,193.00		
Total.....		1,628	124	51				21,185.90	901.50	
Contract carrier.....		(7)	(7)	(7)				(7)		
Common carrier:										
1,000 and under.....		6	1		Same as for privately owned trailers and semitrailers.	Same as for privately owned trailers and semitrailers.	Same as for privately owned trailers and semitrailers.	61.00	26.50	{ 2½ percent of gross receipts. }
1,001 to 2,600, inclusive.....								176.35		
2,601 to 3,999, inclusive.....		4	4					527.50		
4,000 to 5,999, inclusive.....		14	3					668.60		
6,000 to 7,999, inclusive.....		14						421.75		
8,000 to 9,999, inclusive.....		4		1						
10,000 to 11,999, inclusive.....								376.00		
12,000 and over.....				2						
Total.....		42	8	3				2,231.20	26.50	(9)

<sup>1</sup> The county fee was \$0.50 on all registered vehicles.<sup>2</sup> Receipts tax was levied on taxicabs, common-carrier trucks and trailers, and public-carrier busses.<sup>3</sup> Total registration fees on passenger cars includes reregistration fees in the amount of \$13,464 and lost-plate fees in the amount of \$581.<sup>4</sup> Contract-carrier trucks are included with privately owned trucks.<sup>5</sup> The amount of receipts tax shown for common-carrier trucks, \$15,884.43, includes the receipts tax on common-carrier trailers and semitrailers also.<sup>6</sup> Tractor trucks are included with other truck classifications.<sup>7</sup> Contract-carrier trailers and semitrailers are included with privately owned trailers and semitrailers.



TABLE 181.—Statistical report of State taxation imposed on motor vehicles in ARIZONA, for the year ended Dec. 31, 1932—Con.

## VEHICLE REGISTRATIONS AND FEES—Continued

Registration classification	Number registered		Rate of registration fee	Total registration fees collected	County fees collected	Rate of receipts tax	Total receipts tax collected
	Non-tax-paid	Tax-paid					
Busses (unladen weight in pounds): <sup>a</sup>	137						
School:							
2,600 and under.....			\$8.....				
2,601 to 3,999, inclusive.....		2	\$12.10 to \$17.....	\$33.30			
4,000 to 5,999, inclusive.....		1	\$23 to \$33.....	25.50			
6,000 to 7,999, inclusive.....			\$42 to \$55.....		\$1.50		
8,000 to 9,999, inclusive.....			\$63 to \$78.....				
10,000 to 11,999, inclusive.....			\$103 to \$123.....				
12,000 and over.....			\$123 maximum.....				
Total.....		3		58.80	1.50		
Sight-seeing and other contract:							
2,600 and under.....		7		35.00			
2,601 to 3,999, inclusive.....		20		209.05			
4,000 to 5,999, inclusive.....		20		540.00			
6,000 to 7,999, inclusive.....		8	Same as for school busses.....	381.10	41.50		
8,000 to 9,999, inclusive.....		16		1,182.75			
10,000 to 11,999, inclusive.....		3		335.00			
12,000 and over.....		9		1,107.00			
Total.....		83		3,879.90	41.50		
Public carrier:							
2,600 and under.....		7		117.25			
2,601 to 3,999, inclusive.....		41		1,145.50			
4,000 to 5,999, inclusive.....		27	Same as for school busses.....	1,338.85	93.00	2 percent of gross receipts.	\$13,834.48
6,000 to 7,999, inclusive.....		20		1,455.75			
8,000 to 9,999, inclusive.....		21		2,358.00			
10,000 to 11,999, inclusive.....		70		8,610.00			
Total.....		186		15,025.35	93.00		
Motorcycles.....	22	309	\$3.....	927.00	154.50		
Total registrations and fees.....	1,666	97,100		556,242.12	48,550.00		32,509.66

## OTHER STATE FEES AND TAXES

Item	Number	Rate of fee	Amount collected	Item	Number	Rate of fee	Amount collected
State operators' licenses:				State certificates of title (issued or transferred)—Continued.			
Private operator.....	8,316	\$0.50	\$4,158	Duplicate title.....	2,430	\$0.50	\$1,215.00
Chauffeur.....	4,678	2.00	9,356	Miscellaneous.....	10,310		6,905.50
State certificates of title (issued or transferred):				Unassigned registration and title fees.....			6,004.05
New title.....	11,669	1.00	11,669	Total.....			64,010.55
Transfer of title.....	49,406	.50	24,703				

## GRAND TOTAL

Total State fees and taxes..... \$701,312.33

<sup>a</sup> No data available as to passenger capacity of busses.

TABLE 182.—Statistical report of State taxation imposed on motor vehicles in ARKANSAS, for the year ended Dec. 31, 1932

## VEHICLE REGISTRATIONS AND FEES

Registration classification	Number registered		Rate of registration fee	Total registration fees collected
	Non-tax-paid	Tax-paid		
Passenger cars.....	41	113, 157	(1)	\$2, 099, 623. 26
Taxicabs.....		250	(2)	7, 909. 75
Trucks and tractor trucks (rated capacity in tons):				
Privately owned and operated:				
Up to ½, inclusive.....		9, 114	\$17. 50	140, 310. 64
Over ½ to 1, inclusive.....		5, 174	25. 00	120, 165. 30
Over 1 to 1½, inclusive.....		6, 892	35. 00	228, 668. 09
Over 1½ to 1¾, inclusive.....		8	45. 00	360. 00
Over 1¾ to 2, inclusive.....		427	60. 00	22, 318. 75
Over 2 to 2½, inclusive.....		115	90. 00	9, 538. 50
Over 2½ to 3, inclusive.....		63	125. 00	6, 836. 25
Over 3 to 3½, inclusive.....		11	150. 00	1, 377. 50
Over 3½ to 4, inclusive.....		22	175. 00	3, 318. 50
Over 4 to 4½, inclusive.....		4	225. 00	165. 00
Over 4½ to 5, inclusive.....		1	300. 00	300. 00
Over 5 to 6, inclusive.....		1	400. 00	100. 00
Total.....		21, 832		533, 458. 53
Contract and common carrier:				
Up to ½, inclusive.....		33	26. 25	753. 60
Over ½ to 1, inclusive.....		177	37. 50	6, 425. 03
Over 1 to 1½, inclusive.....		678	52. 50	31, 408. 23
Over 1½ to 1¾, inclusive.....		3	67. 50	101. 26
Over 1¾ to 2, inclusive.....		189	90. 00	15, 923. 00
Over 2 to 2½, inclusive.....		33	135. 00	4, 591. 37
Over 2½ to 3, inclusive.....		38	187. 50	4, 747. 13
Over 3 to 3½, inclusive.....		1	225. 00	168. 75
Over 3½ to 4, inclusive.....		4	262. 50	808. 79
Over 4 to 4½, inclusive.....			337. 50	
Over 4½ to 5, inclusive.....		1	450. 00	450. 00
Over 5 to 6, inclusive.....			600. 00	
Total.....		1, 157		65, 377. 21
Trailers and semitrailers (rated capacity):				
Privately owned and operated:				
Up to 750 pounds, inclusive.....		643	5. 00	2, 640. 80
Over 750 pounds to 2 tons, inclusive.....		1, 516	15. 00	19, 393. 46
Over 2 tons to 3, inclusive.....		237	25. 00	4, 680. 86
Over 3 tons to 4, inclusive.....		74	45. 00	2, 299. 30
Over 4 tons to 5, inclusive.....		62	50. 00	2, 035. 50
Total.....		2, 532		31, 049. 92

## VEHICLE REGISTRATIONS AND FEES—Continued

Registration classification	Number registered		Rate of registration fee	Total registration fees collected
	Non-tax-paid	Tax-paid		
Trailers and semitrailers—Continued.				
Contract and common carrier:				
Up to 750 pounds, inclusive.....		1	7. 50	7. 50
Over 750 pounds to 2 tons, inclusive.....		132	22. 50	2, 742. 72
Over 2 tons to 3, inclusive.....		138	37. 50	4, 789. 94
Over 3 tons to 4, inclusive.....		92	\$67. 50	\$4, 446. 30
Over 4 tons to 5, inclusive.....		109	75. 00	6, 718. 26
Total.....		472		18, 704. 72
Busses:				
School.....	435			
Public and contract carrier (seating capacity):				
From 6 to 20, inclusive.....		103	(3)	{ 1, 142. 25
Over 20.....		84		
Total.....		187		15, 438. 70
Motorcycles and side cars.....		153	(4)	1, 729. 60
Total registrations and registration fees.....	476	139, 740		2, 773, 291. 69

Total receipts tax collected <sup>1</sup>..... \$56, 207. 49

## OTHER STATE FEES AND TAXES

Item	Number	Rate of fee	Amount collected
State operators' licenses:			
Private operator.....			
Chauffeur.....	3, 824	\$5	\$17, 376. 00
State certificates of title (issued or transferred).....	Not required		
Transfers and losses.....	2, 239	1	2, 239. 00

## GRAND TOTAL

Total State fees and taxes..... \$2, 849, 114. 18

<sup>1</sup> \$0.275 per horsepower and \$0.55 per 100 pounds gross weight.<sup>2</sup> Same as above with \$2.50 for-hire fee added per passenger seating capacity.<sup>3</sup> \$0.275 per horsepower plus \$0.55 per 100 pounds gross weight plus \$2.50 per passenger seating capacity.<sup>4</sup> \$10 per motorcycle and \$5 per side car.<sup>5</sup> The 4-percent gross earnings tax is assessed against all trucks, tractor trucks,

trailers, semitrailers, and busses operating as contract and common carriers in this State with the exception of those operating within the city limits of incorporated towns, or within a 10-mile radius of the same. It was possible to obtain only the 4-percent tax collected for the year from all carriers subject to tax, the records not disclosing whether it was paid on trucks, busses, or other equipment, as it is reported only as a gross earnings tax. The total tax collected was \$56,207.49.



## TAXATION OF MOTOR VEHICLES, 1932

TABLE 183.—Statistical report of State taxation imposed on motor vehicles in CALIFORNIA, for the year ended Dec. 31, 1932

## VEHICLE REGISTRATIONS AND FEES

Registration classification	Number registered							Rate of registration fee <sup>2</sup>	Total registration fees collected <sup>3</sup>	Rate of receipts tax	Total receipts tax collected	
	Non-tax-paid <sup>1</sup>	Tax-paid										
Passenger cars <sup>4</sup> .....	11,496	1,738,385						\$3.....	\$5,249,997.76			
Taxicabs <sup>4</sup> .....		(5)							(5)			
Trucks <sup>4</sup> : Taxicabs and light delivery (gross unladen weight in pounds): Up to 3,000.		126,948						\$3.....	383,485.71			
Privately owned and operated and contract carrier (gross unladen weight in pounds): <sup>6</sup>		Pneumatic tires			Solid tires			Total	Pneumatic and solid tires			Total
		2 axles	3 axles	Un-classified	2 axles	3 axles	Un-classified		2 axles	3 axles	Unclassified	
3,000 to 3,999, inclusive.	19,820			42,559			545	43,104			\$458,252.43	\$458,252.43
4,000 to 4,999, inclusive.				23,805			687	24,492			256,554.19	256,554.19
5,000 to 5,999, inclusive.				11,779			1,887	13,666			154,226.40	154,226.40
6,000 to 6,999, inclusive.		4,647	118		780	2		5,547	\$247,276.94	\$8,383.16		255,660.10
7,000 to 7,999, inclusive.		4,323	79		949			5,351	246,366.44	5,363.61		251,730.05
8,000 to 8,999, inclusive.		2,358	128		812	3		3,301	157,456.60	8,978.29		166,434.89
9,000 to 9,999, inclusive.		2,220	127		712	8		3,067	142,400.76	9,443.33		151,844.09
10,000 to 10,999 inclusive.		1,258	187		406	27		1,878	98,414.98	15,683.58		114,098.56
11,000 to 11,999, inclusive.		885	285		408	60		1,638	82,137.36	26,407.16		108,544.52
12,000 to 12,999, inclusive.		599	295		246	53		1,193	52,643.40	26,131.88		78,775.28
13,000 to 13,999, inclusive.		364	344		84	46		838	25,208.02	28,609.34		53,817.36
14,000 to 14,999, inclusive.		88	698		71	43		900	11,390.83	50,569.58		61,960.41
15,000 to 15,999, inclusive.		79	305		39	45		468	7,460.54	25,033.35		32,493.89
16,000 to 16,999, inclusive.		20	265		20	28		333	2,776.52	20,100.97		22,877.49
17,000 to 17,999, inclusive.		10	226		13	15		264	1,637.80	16,112.82		17,750.62
18,000 to 18,999, inclusive.		4	118		2	19		143	371.00	9,309.33		9,680.33
19,000 to 19,999, inclusive.		4	49		2	4		59	372.46	3,185.05		3,557.51
20,000 to 20,999, inclusive.		5	10					15	212.00	573.70		785.70
21,000 to 21,999, inclusive.		3				1		4	81.34	103.78		185.12
22,000 to 22,999, inclusive.					1	2		3	103.00	242.96		345.96
23,000 to 23,999, inclusive.					2		2		211.64		211.64	
24,000 to 24,999, inclusive.				1	2		3	83.93	166.24		250.17	
25,000 and over					14		14		1,001.11		1,001.11	
Total.....	19,820	16,867	3,234	78,143	4,546	374	3,119	106,283	1,076,393.92	255,610.88	869,033.02	2,201,037.82
Common carrier (rated capacity in tons):												
Under 1.....								106	Gross receipts tax in lieu of other fees.		{\$0.05 dollar per of gross receipts.}	\$332,475.55
1 to 1½, inclusive.....								402				
2 to 2½, inclusive.....								540				
3 to 3½, inclusive.....								395				
4 to 4½, inclusive.....								38				
5 to 5½, inclusive.....								83				
6 to 6½, inclusive.....								22				
7 to 7½, inclusive.....								9				
8 to 8½, inclusive.....								7				
9 to 9½, inclusive.....								4				
10 to 10½, inclusive.....								103				
Over 10½.....								5				
Total.....								1,714				
Tractor trucks:												
Privately owned and operated and contract carrier.							(8)			(8)		332,475.55
Common carrier.....							52	{ Gross receipts tax in lieu of other fees. }		{ Same as for common-carrier trucks. }		(7)

Footnotes at end of table.

\$332,475.55

332,475.55

(7)

TABLE 183.—Statistical report of State taxation imposed on motor vehicles in CALIFORNIA, for the year ended Dec. 31, 1932—Con.

## VEHICLE REGISTRATIONS AND FEES—Continued

Registration classification	Number registered							Rate of registration fee <sup>2</sup>	Total registration fees collected <sup>3</sup>				Rate of receipts tax	Total receipts tax collected
	Non-tax-paid <sup>1</sup>	Tax-paid							Pneumatic and solid tires			Total		
		Pneumatic tires			Solid tires				2 axles	3 axles	Unclassified			
		2 axles	3 axles	Unclassified	2 axles	3 axles	Unclassified							
Trailers and semitrailers:														
Privately owned and operated and contract carrier (gross unladen weight in pounds): <sup>6</sup>														
Up to 1,000.....				43, 577			2, 397	45, 974			\$137, 922. 00	\$137, 922. 00		
1,000 to 1,999, inclusive.....				4, 687			1, 840	6, 527			19, 581. 00	19, 581. 00		
2,000 to 2,999, inclusive.....				1, 667			1, 251	2, 918			8, 745. 00	8, 745. 00		
3,000 to 3,999, inclusive.....				742			441	1, 183			14, 286. 90	14, 286. 90		
4,000 to 4,999, inclusive.....				745			378	1, 123			12, 304. 88	12, 304. 88		
5,000 to 5,999, inclusive.....				794			353	1, 147			12, 334. 45	12, 334. 45		
6,000 to 6,999, inclusive.....		471	44		95	4		614	\$18, 970. 79	\$2, 787. 07		21, 757. 86		
7,000 to 7,999, inclusive.....		460	71		62	8		601	16, 222. 96	4, 160. 50		20, 383. 46		
8,000 to 8,999, inclusive.....		175	159		71	27		432	10, 942. 86	10, 933. 00		21, 875. 86		
9,000 to 9,999, inclusive.....		27	246		40	28		341	3, 995. 76	14, 050. 83		18, 046. 59		
10,000 to 10,999, inclusive.....		11	241		15	14		281	1, 870. 08	13, 209. 86		15, 079. 94		
11,000 to 11,999, inclusive.....		11	274		12	21		318	1, 579. 88	14, 823. 69		16, 403. 57		
12,000 to 12,999, inclusive.....	3, 302		235		1	6		242	103. 00	11, 116. 51		11, 219. 51		
13,000 to 13,999, inclusive.....			82		2	8		92	206. 00	4, 581. 24		4, 787. 24		
14,000 to 14,999, inclusive.....			27		4	5		36	401. 43	1, 995. 74		2, 397. 17		
15,000 to 15,999, inclusive.....			4			2		6		474. 29		474. 29		
16,000 to 16,999, inclusive.....					1	2		3	93. 33	226. 42		319. 75		
17,000 to 17,999, inclusive.....						2		2		183. 36		183. 36		
18,000 to 18,999, inclusive.....					3	3		6	288. 89	392. 29		681. 18		
19,000 to 19,999, inclusive.....					4	3		7	348. 53	371. 84		720. 37		
20,000 to 20,999, inclusive.....						6		6		686. 39		686. 39		
21,000 to 21,999, inclusive.....					1	2		3	103. 00	202. 90		305. 90		
22,000 to 22,999, inclusive.....				1			1	84. 44			84. 44			
23,000 to 23,999, inclusive.....					1		1		123. 58		123. 58			
24,000 to 24,999, inclusive.....					2		2		211. 79		211. 79			
25,000 and over.....					2		2		186. 45		186. 45			
Total.....	3, 302	1, 155	1, 383	52, 212	312	146	6, 660	61, 868	55, 210. 95	80, 717. 75	205, 174. 23	341, 102. 93		
Common carrier (rated capacity in tons):														
Under 1.....								15	Gross receipts tax in lieu of other fees. }		Same as for common-carrier trucks	(7)		
1 to 1¼, inclusive.....								54						
2 to 2½, inclusive.....								92						
3 to 3½, inclusive.....								122						
4 to 4½, inclusive.....								81						
5 to 5½, inclusive.....								134						
6 to 6½, inclusive.....								61						
7 to 7½, inclusive.....								16						
8 to 8½, inclusive.....								118						
9 to 9½, inclusive.....														
10 to 10½, inclusive.....								164						
Over 10½.....								28						
Total.....								885						
Busses (seating capacity):														
School:									(10)-----	(10)				
Up to 7, inclusive.....								10 285						
8 to 10, inclusive.....	9 6							10 11						
11 to 15, inclusive.....	9 16							10 24						
16 to 20, inclusive.....	9 68							10 36						
21 to 25, inclusive.....	9 144							10 57						
26 to 30, inclusive.....	9 215							10 77						
31 to 35, inclusive.....	9 233							10 88						
36 to 40, inclusive.....	9 268							10 79						
41 to 45, inclusive.....	9 206							10 60						
46 to 50, inclusive.....	9 181							10 48						
51 to 55, inclusive.....	9 56							10 16						
56 to 60, inclusive.....	9 51							10 7						
61 to 65, inclusive.....	9 19							10 1						
Over 65.....	9 4							10 1						
Total.....	1, 467							10 790						

Footnotes at end of table.



TABLE 183.—Statistical report of State taxation imposed on motor vehicles in **CALIFORNIA**, for the year ended Dec. 31, 1932—Con.

## VEHICLE REGISTRATIONS AND FEES—Continued

Registration classification	Number registered							Rate of registration fee <sup>2</sup>	Total registration fees collected <sup>3</sup>				Rate of receipts tax	Total receipts tax collected
	Non-tax-paid <sup>1</sup>	Tax-paid							Pneumatic and solid tires			Total		
		Pneumatic tires			Solid tires				2 axles	3 axles	Unclassified			
		2 axles	3 axles	Un-classified	2 axles	3 axles	Un-classified							
Busses (seating cap.)—Con. Sight-seeing and other contract.														
Public carrier: <sup>12</sup>														
Up to 7, inclusive								Gross receipts tax in lieu of other fees. }					{ \$0.0425 per dollar of gross receipts. }	\$408,489.43
8 to 10, inclusive							195							
11 to 15, inclusive							39							
16 to 20, inclusive							143							
21 to 25, inclusive							219							
26 to 30, inclusive							379							
31 to 35, inclusive							233							
36 to 40, inclusive							118							
41 to 45, inclusive							172							
46 to 50, inclusive							1							
51 to 55, inclusive							11							
Over 55							1							
Total							1,511							408,489.43
Combination passenger and freight vehicles.							39	(14)						(14)
Motorcycles	1,034						8,338	\$3		\$26,033.00				
Total registrations and fees.	37,119						2,046,023			8,201,657.22				740,964.98

## OTHER STATE FEES AND TAXES

Item	Number	Rate of fee	Amount collected
State operators' licenses:			
Private operator:			
New	175,427		
Renewal	210,900		
Duplicate	63,298	\$0.50	\$31,649.00
Chauffeur:			
New and renewal	131,860	1.00	131,860.00
Duplicate badge		1.00	
Duplicate license		.50	1,232.00
Duplicate badge and license		1.50	
State certificates of title (issued or transferred)	Not available	No fee	
Transfers:			
Passenger cars	708,324	1.00	708,324.00
Taxicabs and light delivery	51,716	1.00	51,716.00
Trucks	34,646	1.00	34,646.00
Trailers and semitrailers	3,448	1.00	3,448.00
Motorcycles	3,689	1.00	3,689.00
Penalties: <sup>15</sup>			
Passenger cars			28,125.00
Taxicabs and light delivery			2,118.00
Trucks			21,485.37

## OTHER STATE FEES AND TAXES—Continued

Item	Number	Rate of fee	Amount collected
Penalties—Continued.			
Trailers and semitrailers			\$1,574.34
Motorcycles			2,068.00
Nonresident temporary permits:			
Passenger cars	104,242	Gratis	
Trucks and busses	1,340	(16)	3,978.87
Trailers and semitrailers	580	(16)	951.54
Duplicate license plates	13,541	\$1.00	13,541.00
Permit containers	185	.25	46.25
Chattel mortgages	54,766	1.00	54,766.00
Chattel mortgages	3,381	No fee	
Duplicate registration certificates	99,024	.50	49,512.00
Total			1,144,730.37

## GRAND TOTAL

Total State fees and taxes.....\$10,087,352.57

<sup>1</sup> In addition to city-, county-, and State-owned vehicles, the totals in this column include public-service-corporation vehicles, which are tax-free, and some U. S. Government vehicles, for which licenses were obtained gratis, although not required.

<sup>2</sup> For registrations for portions of the year the fees are reduced by  $\frac{1}{12}$  for each month which has elapsed since the beginning of the registration year, except as to the \$3 flat fee. The weight fee for solid-tired trucks and trailers, private and contract, is double that for pneumatic-tired vehicles.

<sup>3</sup> The totals in this column include some miscellaneous, inseparable amounts, such as unclaimed deposits and unreturnable excess fees or postage.

<sup>4</sup> The numbers of tax-paid passenger cars, taxicabs, and trucks include some electric vehicles, which pay a higher license fee than other motor vehicles.

<sup>5</sup> Taxicabs and light delivery trucks are included together. See trucks.

<sup>6</sup> No segregation is possible between privately owned and operated and contract-carrier trucks and trailers.

<sup>7</sup> The amounts of receipts tax collected on common-carrier trucks, tractor trucks, and trailers and on the freight service performed by combination passenger-freight vehicles are included in the item shown opposite common-carrier trucks. In addition to these vehicles listed as paying the gross receipts tax, there were vehicles paying regular State license and weight fees but operating partly or wholly as common carriers and subject to and paying the gross receipts tax on such common-carrier operations. The numbers of these vehicles and the registration fees are included in the items shown for privately owned and operated and contract-carrier trucks and trailers, and they are listed separately, as follows, to show the additional vehicles on which the gross receipts tax was collected:

Rated capacity in tons	Trucks	Trailers
Under 1		
1 to 1 $\frac{1}{4}$ , inclusive	140	
2 to 2 $\frac{1}{2}$ , inclusive	86	2
3 to 3 $\frac{1}{2}$ , inclusive	26	2
4 to 4 $\frac{1}{2}$ , inclusive	22	2
5 to 5 $\frac{1}{2}$ , inclusive	2	3
6 to 6 $\frac{1}{2}$ , inclusive	1	6

<sup>8</sup> Privately owned and operated and contract-carrier tractor trucks paid the same registration fees as trucks and are included therewith.

<sup>9</sup> These busses are owned and operated by school districts, and they paid no fees.

<sup>10</sup> These are private school busses and busses contracted for by school districts. They paid the same fees as trucks and the numbers and registration fees are included with trucks. They are not additive in the total of vehicles registered.

<sup>11</sup> Sight-seeing busses are included with public-carrier busses as they paid the same tax, and it is impossible to segregate them. Contract busses paid the same fees as private and contract trucks and are included therewith.

<sup>12</sup> Included with the public-carrier busses are the following busses, operated partly or wholly under contract as school busses:

Seating capacity	Number	Seating capacity	Number
8 to 10	1	31 to 35	12
11 to 15	1	36 to 40	3
16 to 20	3	41 to 45	14
21 to 25	3	46 to 50	1
26 to 30	6		

<sup>13</sup> This item represents gross receipts tax on public-carrier busses and on the passenger service performed by combination passenger-freight vehicles. In addition to the public-carrier busses listed as paying the gross receipts tax, the following busses paid the regular State license and weight fees, but operated partly or wholly as public carriers and were subject to and paid a gross receipts tax on such public-carrier operations. The numbers and registration fees are included with private and contract trucks and they are listed below to show the additional vehicles on which the gross receipts tax was collected:

Seating capacity	Number	Seating capacity	Number
Up to 7, inclusive	22	31 to 35, inclusive	2
16 to 20, inclusive	3	Combination passenger-freight	2
21 to 25, inclusive	1		

<sup>14</sup> The combination passenger-freight vehicles paid the same gross receipts tax as common-carrier trucks on freight revenue and the same as public-carrier busses on passenger revenue, which tax is included in the respective classes elsewhere.

<sup>15</sup> The penalties represent, for the most part, delinquent registrations and excess weight fees.

<sup>16</sup> Nonresident temporary truck, trailer, and bus permits are issued for 1, 2, or 3 months at  $\frac{1}{12}$ ,  $\frac{1}{6}$ , or  $\frac{1}{3}$  of the annual rate. After 3 months in the State, they are required to pay fees for the remainder of the year.

TABLE 184.—Statistical report of State taxation imposed on motor vehicles in COLORADO, for the year ended Dec. 31, 1932

## VEHICLE REGISTRATIONS AND FEES

Registration classification	Number registered and tax-paid <sup>1</sup>	Rate of registration fee <sup>2</sup>	Total registration fees collected	Rate of ton-mile or passenger-mile tax <sup>3</sup>	Total ton-mile or passenger-mile tax collected <sup>3</sup>	Permit and certificate fees collected <sup>3</sup>
Passenger cars.....	255,487	{ Net weight 2,600 pounds or less, \$5, plus 15 cents per 100 pounds over 2,600 to 4,500 pounds, and an additional 60 cents per 100 pounds over 4,500 pounds.	\$1,310,705			
Taxicabs <sup>4</sup> .....	367	Same as for passenger cars.....	1,883			
Trucks (rated capacity in tons): <sup>5</sup>						
Privately owned and operated:						
0 to 1.....	13,860	\$10.....	117,808			
1 1/4 to 2, inclusive.....	13,807	\$17.50.....	212,543			
2 1/4 to 3, inclusive.....	481	\$25.....	11,223			
3 1/4 to 4, inclusive.....	13	\$37.50.....	442			
4 1/4 to 5, inclusive.....	21	\$50.....	940			
Over 5.....		\$50 plus \$25 for each additional ton or fraction over 5.				
Total.....	28,182		342,956			
Private carrier (contract):						
0 to 1.....	18	\$10.....	153			
1 1/4 to 2, inclusive.....	260	\$17.50.....	4,002			
2 1/4 to 3, inclusive.....	80	\$25.....	1,869			
3 1/4 to 4, inclusive.....	19	\$37.50.....	647			
4 1/4 to 5, inclusive.....	5	\$50.....	224			
Over 5.....		\$50 plus \$25 for each additional ton or fraction over 5.				
Total.....	382		6,895	5 mills per ton-mile.....	\$297 8,681 3,960 2,905 413	\$290
Common carrier:						
0 to 1.....	130	\$10.....	1,105			
1 1/4 to 2, inclusive.....	1,080	\$17.50.....	16,624			
2 1/4 to 3, inclusive.....	327	\$25.....	7,639			
3 1/4 to 4, inclusive.....	71	\$37.50.....	2,417			
4 1/4 to 5, inclusive.....	105	\$50.....	4,698			
Over 5.....		\$50 plus \$25 for each additional ton or fraction over 5.				
Total.....	1,713		32,483	5 mills per ton-mile.....	1,100 8,277 8,301 5,415 5,077 2,978	\$2,415
Tractor trucks (rated capacity in tons): <sup>6</sup>						
Privately owned and operated:						
1 to 5, inclusive.....		\$25.....				
6 to 10.....		\$50.....				
Private carrier (contract):						
1 to 5, inclusive.....	10	\$25.....	250			
6 to 10.....		\$50.....		5 mills per ton-mile.....	825	( <sup>3</sup> )
Common carrier:						
1 to 5, inclusive.....	46	\$25.....	1,150			
6 to 10.....	24	\$50.....	1,200			
Total.....	70		2,350	5 mills per ton-mile.....	2,158 1,625	( <sup>3</sup> )
Trailers and semitrailers (rated capacity in tons): <sup>7</sup>						
Privately owned and operated:						
1.....	207	\$10.....	2,070			
2.....	87	\$20.....	1,740			
3.....	18	\$30.....	540			
4.....		\$40.....				
5.....	13	\$50.....	650			
Over 5.....		\$50 plus \$10 for each additional ton over 5.				
Total.....	325		5,000			
Private carrier (contract):						
1.....	5	\$10.....	50			
2.....	23	\$20.....	460			
3.....	23	\$30.....	690			
4.....	5	\$40.....	200			
5.....		\$50.....				
Over 5.....		\$50 plus \$10 for each additional ton over 5.				
Total.....	56		1,400	5 mills per ton-mile.....	83 760 1,138 330	( <sup>3</sup> )
Common carrier:						
1.....	13	\$10.....	130			
2.....	87	\$20.....	1,740			
3.....	68	\$30.....	2,040			
4.....	12	\$40.....	480			
5.....	10	\$50.....	500			
Over 5.....	13	\$50 plus \$10 for each additional ton over 5.	1,300			
Total.....	203		6,190	5 mills per ton-mile.....	110 1,472 1,726 643 508 3,249	( <sup>3</sup> )
Busses (seating capacity): <sup>8</sup>						
School:						
1 to 25, inclusive.....	Not available	\$15 for first 25 juvenile seats; \$0.50 for each additional seat.				
Over 25.....	( <sup>8</sup> )					
(Under public utilities commission):						
Up to 7.....	1,398					
8 to 20, inclusive.....	201					
Over 20.....	136					
Total.....	1,735					
Motorcycles.....	805	\$2.....	1,610	1 mill per passenger-mile.	17,115 5,281 5,953	
Total registrations and fees.....	287,600		1,711,722		28,349	2,705

Footnotes at end of table.



TABLE 184.—Statistical report of State taxation imposed on motor vehicles in COLORADO, for the year ended Dec. 31, 1932—Con.

## OTHER STATE FEES AND TAXES

Item	Number	Rate of fee	Amount collected	Item	Number	Rate of fee	Amount collected
State operators' licenses:				Replacements.....	1,768	\$1.00	\$1,768
Private operator.....	337,717	\$0.50	\$168,859	Special permits.....	29,630	0.25	7,408
Chauffeur.....	7,594	2.00	15,188	Special engine numbers.....	1,338	1.00	1,338
State certificates of title (issued or transferred).....	94,611	1.00	94,611	Total.....			309,814
Reissues.....	20,642	1.00	20,642				

## GRAND TOTAL

Total State fees and taxes..... \$2,114,521

<sup>1</sup> Non-tax-paid vehicles were not registered and their numbers were not available. All vehicles were registered and tax-paid except those owned by the Federal Government, fire and police equipment, and farm and road machinery.

<sup>2</sup> There was a periodic reduction in the rate of registration of 25 percent after May 1 and 75 percent after Oct. 1.

<sup>3</sup> All for-hire carriers were regulated by the public utilities commission. Distinction was made between common or public carriers, operating on schedule between fixed termini, and private carriers, operating on a contract basis. Contract carriers were classed as A and B by the commission. Common and public carriers and class A contract carriers paid a ton-mile or passenger-mile tax. Class B contract carriers paid an annual permit fee of \$50 for each vehicle of 1-ton capacity or less, and \$25 for each additional one half ton or fraction. All carriers were required to obtain a certificate of operation. The rate of certificate fee for common and public carriers was \$15 for application and \$5 on approval; the rate of fee for contract carriers was \$5. If the application was not approved, the fee was retained by the commission to cover the cost of investigation. Any number of vehicles might be operated under 1 certificate.

<sup>4</sup> Taxicabs were registered as passenger cars and were not subject to additional State fees. The total number of taxicabs was obtained from the various town or city clerks. This number was deducted from the total passenger-car registrations. Fees were handled in like manner.

<sup>5</sup> Because of reciprocal agreements between Colorado and several adjoining States, trucks from these States operating into or through Colorado were not required to register with the motor-vehicle department. However, out-of-State contract- and common-carrier trucks were regulated by the public utilities commission and paid mileage taxes for their operations in Colorado. The number of these vehicles was not available and they were included in the total of contract- and common-carrier trucks.

<sup>6</sup> Tractor trucks were in many cases confused with regular trucks, for county clerks often issued truck licenses for this type of vehicle instead of registering the tractor truck and trailer separately. Likewise tractor trucks were not classified as to the type of public utilities commission carrier.

<sup>7</sup> As explained in note 6 the records are confused as to the licensing of trailers and tractor trucks with semitrailers attached.

<sup>8</sup> All busses carried the same kind of license plates as did passenger cars. In the case of school busses, no definite information was available, due to the fact that many school busses had been registered as passenger cars and had paid only the regular passenger-car fee. This was especially true where many truck bodies were mounted on old passenger-car chassis. Passenger busses that seated 9 or more and all school busses were required by law to pay fees. Under busses, are listed all those operating under public utilities commission regulations. The number of busses registered and tax-paid refers only to public utilities commission registrations for passenger-mile tax assessments and not to State registrations. Some of these cars were registered in the State and are included in the total passenger-car registrations. The balance were interstate and were not necessarily registered in Colorado. The 1,735 busses for these reasons were not included in the total number of vehicles. Information regarding public-carrier busses, as such, is not available in the State records.

## VEHICLE REGISTRATIONS AND FEES

<sup>6</sup> Figures taken from Connecticut Department of Motor Vehicles Bulletin 91 (7), and records of the Bureau of Public Roads.



TABLE 185.—*Statistical report of State taxation imposed on motor vehicles in CONNECTICUT, for the year ended Dec. 31, 1932—Con.*

VEHICLE REGISTRATIONS AND FEES—Continued					OTHER STATE FEES AND TAXES			
Registration classification	Number registered		Rate of registration fee	Total registration fees collected	Item	Number	Rate of fee	Amount collected
	Non-tax-paid	Tax-paid						
Combination cars used as passenger or commercial cars.	66	5,597	(3)-----	\$104,680.58	State operators' licenses:			
Hearses-----		220	(3)-----	5,363.50	Private operator-----	407,051	\$3	\$1,221,153.00
Repairers-----		146	(3)-----	7,100.75	Motorcycle operator-----	175	3	525.00
Motorcycles-----	257	2,060	(3)-----	8,538.50	Chauffeur (public service) *-----	3,745	5	18,725.00
Total registrations and registration fees.	3,064	346,597	-----	6,248,316.34	State certificates of title (issued or transferred)---	(9)		
Excise fee, common-carrier busses. <sup>7</sup>				\$180,867.01	Total-----			1,240,403.00
					GRAND TOTAL			
					Total State fees and taxes-----			\$77,669,586.35

<sup>3</sup> The rates of registration fees can be determined by referring to the table of fees issued by the State of Connecticut, Department of Motor Vehicles, under the title "Table of Fees and Registration Information—Fees Effective 1931-1933."

<sup>7</sup> Figures taken from State of Connecticut Public Document No. 10 (6). These are the receipts of the fiscal year 1932-33. Of this amount \$177,713.74 was paid on motor-bus operations in the calendar year 1931, \$845.56 on operations in 1930, and \$2,307.71 on operations in 1929. The amount assessed on 1931 operations was

\$186,067.66. Receipts of the previous year (1931-32) were \$178,918.65. For intra-state busses the rate is 3 percent of the gross receipts; for interstate busses the rate is 3 percent of such portion of the gross receipts as is represented by the ratio of the number of miles operated in the State during the year to the total number of miles operated during the year. (See General Statutes, Revision, 1930, sec. 1313, ch. 71.)

\* Each public-service operator must also have a private operator's license.

<sup>9</sup> Not required.

TABLE 186.—Statistical report of State taxation imposed on motor vehicles in DELAWARE, for the year ended Dec. 31, 1932

## VEHICLE REGISTRATIONS AND FEES

Registration classification	Number registered		Total registration fees collected <sup>1</sup>
	Non-tax-paid	Tax-paid	
Passenger cars.....	130	42,311	\$622,079
Taxicabs <sup>2</sup> .....			
Trucks (gross weight in pounds):.....	302		
2,000.....		14	100
2,500.....		430	3,850
3,000.....		1,158	13,302
3,500.....		1,107	15,253
4,000.....		748	11,496
4,500.....		849	14,139
5,000.....		411	7,820
5,500.....		298	6,204
6,000.....		318	7,368
6,500.....		635	16,107
7,000.....		469	12,698
7,500.....		248	7,245
8,000.....		199	6,167
8,500.....		160	5,287
9,000.....		99	3,492
9,500.....		111	4,161
10,000.....		105	3,960
10,500.....		69	2,793
11,000.....		78	3,300
11,500.....		41	1,863
12,000.....		74	3,480
12,500.....		52	2,575
13,000.....		94	4,732
13,500.....		51	2,673
14,000.....		74	4,076
14,500.....		39	2,146
15,000.....		72	4,230
15,500.....		23	1,395
16,000.....		34	2,144
16,500.....		17	1,089
17,000.....		35	2,378
17,500.....		15	770
18,000.....		66	4,608
18,500.....		16	1,110
19,000.....		11	760
19,500.....		15	1,231
20,000.....		47	3,720
20,500.....		12	738
21,000.....		20	1,680
21,500.....		14	1,204
22,000.....		125	10,472
22,500.....		10	810
23,000.....		8	736
23,500.....		7	564
24,000.....		63	6,000
24,500.....		1	49
25,000.....		8	700
26,000.....		42	4,108
26,500.....		2	212
27,500.....		1	110
29,500.....		1	118
30,000.....		2	120
33,000.....		1	66
34,000.....		3	408
34,500.....		1	138
35,500.....		3	426
36,000.....		5	720
37,000.....		1	148
38,000.....		19	2,508
Total.....	302	8,634	221,757
Tractor trucks (gross weight in pounds):.....			
3,500.....		4	56
4,500.....		1	18
6,000.....		3	72
6,500.....		3	65
7,000.....		1	28
9,000.....		7	252
10,500.....		1	42
12,000.....		2	96
12,500.....		1	50
13,000.....		3	104
15,000.....		1	60
17,000.....		1	68
17,500.....		1	70
18,000.....		1	36
22,000.....		2	176
Total.....		32	1,193
Trailers and semitrailers (gross weight in pounds):.....	31		
500.....		29	57
1,000.....		228	828
1,500.....		201	1,107

## VEHICLE REGISTRATIONS AND FEES—Continued

Registration classification	Number registered		Total registration fees collected <sup>1</sup>
	Non-tax-paid	Tax-paid	
Trailers and semitrailers (gross weight in pounds)—Continued.....			
2,000.....		28	\$204
2,500.....		19	175
3,000.....		19	204
3,500.....		10	140
4,000.....		14	216
4,500.....		7	117
5,000.....		9	150
5,500.....		2	44
6,000.....		8	192
6,500.....		4	104
7,000.....		9	252
7,500.....		6	180
8,000.....		3	96
8,500.....		3	102
9,000.....		5	126
9,500.....		1	38
10,000.....		4	160
11,000.....		6	264
11,500.....		1	46
12,000.....		2	72
13,000.....		2	104
14,000.....		1	56
14,500.....		2	87
15,500.....		1	62
16,000.....		8	448
16,500.....		1	33
18,000.....		4	216
18,500.....		4	296
19,000.....		2	152
19,500.....		4	156
20,000.....		4	280
20,500.....		5	410
21,000.....		2	168
21,500.....		1	86
23,000.....		1	92
24,000.....		1	96
24,500.....		2	196
27,500.....		2	220
31,000.....		7	868
33,000.....		1	132
34,000.....		1	136
Total.....	31	674	9,168
Busses (seating capacity):.....			
School:			
Up to 7, inclusive.....			
From 8 to 20, inclusive.....		63	1,662
Over 20.....	6	139	4,666
Total.....	6	202	6,328
Sight-seeing and other contract <sup>2</sup> .....			
Public carrier:			
Up to 7, inclusive.....			
From 8 to 20, inclusive.....		20	512
Over 20.....		142	10,708
Total.....		162	11,220
Motorcycles.....	84	233	1,085
Total registrations and fees.....	553	53,248	872,830

## OTHER STATE FEES AND TAXES

Item	Number	Rate of fee	Amount collected
State operators' licenses: Private operator and chauffeur.....	69,006	\$1.50.....	\$103,509
State certificates of title (issued or transferred).....	19,606	\$1 without lien; \$1.50 with lien; \$0.50 duplicate.	19,606
Reregistrations for 1932.....	7,234		

## GRAND TOTAL

Total State fees and taxes..... \$995,945

<sup>1</sup> Rate of registration fee on all vehicles: \$2 for each 500 pounds or fraction thereof based upon gross load weight of vehicle. The total annual fee that would be collected according to the gross load weight, except that for passenger cars, which is not available, is as follows: Trucks \$230,982, tractor trucks \$1,294, trailers and semitrailers \$9,876, school busses \$6,328, public-carrier busses \$11,220 and motorcycles \$1,165;

vehicles registered on or after Aug. 1 pay only one-half the regular annual rate. The registration fees collected, therefore, are as indicated in the column headed "Total registration fees collected."

<sup>2</sup> None reported separately.



TABLE 187.—Statistical report of State taxation imposed on motor vehicles in **FLORIDA**, for the year ended Dec. 31, 1932

VEHICLE REGISTRATIONS AND FEES				VEHICLE REGISTRATIONS AND FEES—Continued			
Registration classification	Number registered and tax-paid	Rate of registration fee	Total registration fees collected	Registration classification	Number registered and tax-paid	Rate of registration fee	Total registration fees collected
Passenger cars	245,931	Based upon net weight: Up to 3,000 pounds, 60 cents per 100 pounds; over 3,000 pounds, 75 cents per 100 pounds.	\$3,994,226.35	Busses—Continued.			
Taxicabs	1,318	\$1 per 100 pounds, plus \$7.50 per passenger seat.	58,811.57	Common carrier, maintaining regular schedules:			
Trucks (rated capacity in tons):				Up to 7, inclusive	72	Same as for sight-seeing and contract busses.	\$19,486.00
Privately owned and operated:				8 to 20, inclusive	153		
Up to 1, inclusive	24,776	Based upon net weight: Trucks up to 4,000 pounds, 75 cents per 100 pounds; trucks over 4,000 pounds, \$2 per 100 pounds.	514,125.00	Total	225		84,467.30
1½ to 2½, inclusive	11,310		1,448,516.17	Operating within defined area	187	\$1.50 per 100 pounds	20,758.96
3 to 5, inclusive	356		1,265,520.98	Ambulances	350	\$25	8,926.88
5½ to 7½, inclusive	28		3,360.00	Wreckers	381	\$25	7,049.25
Over 7½	4		720.00	Motorcycles (commercial)	850	\$7.50	6,415.10
Total	36,474		993,242.15	Total registrations and registration fees	294,393		5,332,738.67
Contract carrier:				INCOME FROM CAR-MILE TAX			
Up to 1, inclusive	425	Based upon gross weight: Trucks up to 4,000 pounds, \$1 per 100 pounds; trucks over 4,000 pounds, \$2 per 100 pounds.	13,600.00	Classification	Car-miles reported	Rate per car-mile	Total car-mile tax collected
1½ to 2½, inclusive	412		54,208.00	Trucks (rated capacity in pounds): <sup>3</sup>			
3 to 5, inclusive	15		3,075.00	Contract carrier: <sup>4</sup>			
5½ to 7½, inclusive				5,500 or less	1,856,138	1 cent	\$18,561.38
Over 7½				Over 5,500	39,181	2 cents	783.62
Total	852		70,883.00	Common carrier: <sup>5</sup>			
Common carrier:				5,500 or less	5,033,859	1 cent	50,338.59
Up to 1, inclusive	37	Same as for contract-carrier trucks.	1,184.00	Over 5,500	153,658	2 cents	3,073.16
1½ to 2½, inclusive	199		25,710.76	For-hire carrier: <sup>6</sup>			
3 to 5, inclusive	12		2,460.00	5,500 or less	34,015	1 cent	340.15
5½ to 7½, inclusive				Over 5,500	4,329	2 cents	86.58
Over 7½				Busses (seating capacity):			
Total	248		29,354.76	Contract carrier: <sup>4</sup>			
Tractor trucks	None		0	10 or less	58,840	½ cent	294.20
Trailers and semitrailers (rated capacity in tons):				11 to 20, inclusive	90,994	¾ cent	682.46
Privately owned and operated:				Over 20	49,323	1 cent	493.23
Up to 1, inclusive	6,762	Based upon net weight: Trailers up to 4,000 pounds, 75 cents per 100 pounds; trailers over 4,000 pounds, \$2 per 100 pounds.	21,638.40	Common carrier: <sup>5</sup>			
1½ to 2½, inclusive	408		4,186.12	10 or less	542,041	½ cent	2,710.21
3 to 5, inclusive	205		7,892.50	11 to 20, inclusive	1,612,207	¾ cent	12,091.55
5½ to 7½, inclusive				Over 20	3,966,365	1 cent	39,663.65
Over 7½				For-hire carrier: <sup>6</sup>			
Total	7,375		33,717.02	10 or less	194,771	½ cent	973.86
Contract carrier:				11 to 20, inclusive	348	¾ cent	2.61
Up to 1, inclusive	14	Based upon gross weight: Trailers up to 4,000 pounds, \$1 per 100 pounds; trailers over 4,000 pounds, \$2 per 100 pounds.	485.00	Over 20	4,303	1 cent	43.03
1½ to 2½, inclusive	34		3,409.50	Total income from car-mile tax			130,138.28
3 to 5, inclusive	30		3,385.00	OTHER STATE FEES AND TAXES			
5½ to 7½, inclusive				Item	Number	Rate of fee	Amount collected
Over 7½				State operators' licenses: <sup>7</sup>			
Total	78		7,277.50	Private operator			
Common carrier:				Chauffeur	1,132	\$2	\$2,921.00
Up to 1, inclusive	6	Same as for contract-carrier trailers and semitrailers.	207.00	State certificates of title: <sup>7</sup>			
1½ to 2½, inclusive	27		1,991.25	Original certificate	32,062	\$1	32,062.00
3 to 5, inclusive	36		4,068.38	Transfer	67,845	\$1	67,845.00
5½ to 7½, inclusive				Duplicate	9,740	50 cents	4,870.00
Over 7½				State, county, and municipally owned equipment:			
Total	69		6,266.63	Passenger cars	815	Based upon net weight: Up to 3,000 pounds, 60 cents per 100 pounds; over 3,000 pounds, 75 cents per 100 pounds.	33,300.00
Busses (seating capacity):				Passenger cars	432		1,080.00
School	(2)		(2)	Trucks	2,305		5,762.50
Sight-seeing and contract				Trailers	102		255.00
Up to 7, inclusive	23	Based upon net weight: \$1 per 100 pounds, plus \$7.50 per passenger seat.	1,674.00	School busses	148		370.00
8 to 20, inclusive	20		5,535.50	Motorcycles	96		240.00
Over 20	12		4,132.70	Total			148,705.50
Total	55		11,342.20	GRAND TOTAL			
				Total State fees and taxes			\$5,611,582.45

<sup>1</sup> These amounts are estimated, as subsequent correspondence indicated that amounts originally reported were erroneous. The total amount collected from all privately owned and operated trucks is as originally reported.

<sup>2</sup> See under other State fees and taxes.

<sup>3</sup> No fee charged for motor vehicles operated by private operators, such as farmers, truck gardeners, and citrus fruit growers.

<sup>4</sup> Contract carrier: carriers maintaining regular schedules but not registered as common carriers.

<sup>5</sup> Common carrier: carriers maintaining regular schedules and registered as common carriers.

<sup>6</sup> For-hire carrier: carriers registered but not maintaining regular schedules. Handle pick-up traffic.

<sup>7</sup> Service charge of 50 cents not assessed.

TABLE 188.—Statistical report of State taxation imposed on motor vehicles in GEORGIA, for the year ended Dec. 31, 1932

## VEHICLE REGISTRATIONS AND FEES

Registration classification	Number registered and tax-paid <sup>1</sup>	Rate of registration fee	Total registration fees collected	Rate of public service commission fee	Total public service commission fees collected	Registration classification	Number registered and tax-paid <sup>1</sup>	Rate of registration fee	Total registration fees collected	Rate of public service commission fee	Total public service commission fees collected
Passenger cars.....	244,392	\$0.50 per 100 pounds, gross weight of vehicle.	\$2,995,341.65			Tractor trucks (rated capacity in tons)—Continued.					
Taxicabs.....	560	\$0.50 per 100 pounds, gross weight of vehicle.	9,309.52			Common carrier—Continued.					
Trucks (rated capacity in tons): <sup>2</sup>						5.....	11			\$25	\$275
1 and less.....	24,143	\$15 per ton	331,149.03			Over 5.....					
1½.....	14,767		308,061.61			Total.....	261				6,525
2.....	1,247		33,679.75								
2½.....	579		18,381.40			Trailers and semitrailers (capacity data not available): <sup>2</sup>	4,021	Per 100 pounds, gross weight of vehicle:	\$36,456.27		
3.....	197		7,435.50					Pneumatic tires, \$1.....			
3½.....	142		6,804.67					Solid tires, \$1.50.....			
4.....	8	\$18.75 per ton	543.75					Metal tires, \$2.....			
5.....	7		937.50			Contract carrier (rated capacity in tons): <sup>2</sup>					
6.....	1	\$62.50 per ton	375.00			1 and less.....					
Total.....	41,091		707,868.21			1½.....	7				175
Contract carrier: <sup>2</sup>						2.....	2				50
1 and less.....	15					2½.....	3			25	75
1½.....	34					3.....	1				25
2.....	7					Over 3.....					
2½.....	9					Total.....	13				325
3.....	5					Common carrier (rated capacity in tons): <sup>2</sup>					
3½.....	3					1 and less.....					
4.....	2					1½.....	140				3,500
5.....	2					2.....	24				600
6.....						2½.....	36				900
Total.....	77				1,925	3.....	39			25	975
Common carrier: <sup>2</sup>						3½.....	6				150
1 and less.....	6					4.....	2				50
1½.....	400					5.....	11				257
2.....	128					Total.....	258				6,450
2½.....	110					Busses (seating capacity):					
3.....	72					School (privately owned and under contract with local units of government, the latter tax-exempt and not required to register):					
3½.....	7					8 to 10, inclusive.....	20				
4.....	2					11 to 15, inclusive.....	27	\$0.50 per 100 pounds, gross weight of vehicle.....	420.00		
5.....	1					16 to 20, inclusive.....	41		661.50		
6.....						21 to 25, inclusive.....	32		1,168.50		
Total.....	726				18,150	26 to 30, inclusive.....	21		1,024.00		
Tractor trucks (rated capacity in tons): <sup>2</sup>						Over 30.....	11		808.50		
1 and less.....	23	Same as for trucks.	307.50			Total.....	152		627.00		
1½.....	214		4,410.00			Sight-seeing, other contract, and public carrier: <sup>2</sup>					
2.....	44		1,275.00			7 and less.....	74				
2½.....	64		2,333.75			8 to 10, inclusive.....	111		1,406.00		
3.....	47		2,092.50			11 to 15, inclusive.....	59	\$0.50 per 100 pounds, gross weight of vehicle.....	2,331.00		
3½.....	33		1,654.50			16 to 20, inclusive.....	86		1,445.50		
4.....	3		225.00			21 to 25, inclusive.....	85		2,451.00		
5.....	13		1,950.00			26 to 30, inclusive.....	105		2,696.00		
Total.....	441		14,248.25			Over 30.....	42		4,725.50		
Contract carrier: <sup>2</sup>						Total.....	562		2,394.00		
1 and less.....	4					Public carrier: <sup>2</sup>					
1½.....	1					7 and less.....	55				1,375
2.....	3					8 to 10, inclusive.....	95				2,375
2½.....	1					11 to 15, inclusive.....	30				750
3.....	1					16 to 20, inclusive.....	76				1,900
Over 3.....						21 to 25, inclusive.....	34				850
Total.....	9				225	26 to 30, inclusive.....	76				1,900
Common carrier: <sup>2</sup>						Over 30.....	8				200
1 and less.....	142					Total.....	374				9,350
1½.....	25										
2.....	36										
2½.....	39										
3.....	6										
3½.....	2										
4.....											

<sup>1</sup> There is no record of non-tax-paid vehicles as registration was not required by law<sup>2</sup> The registration fees collected from property carriers for hire were not separable from those collected from privately owned and operated carriers, nor were the registration fees collected from public-carrier busses separable from those collected from

sight-seeing and other contract busses. The numbers of contract and common carriers of property and public-carrier busses, listed separately to show the annual fees imposed on these classes of vehicles by the public service commission, are non-additive in the total number of vehicles registered.



TABLE 188.—Statistical report of State taxation imposed on motor vehicles in **GEORGIA**, for the year ended Dec. 31, 1932—Contd.

VEHICLE REGISTRATIONS AND FEES—Continued						OTHER STATE FEES AND TAXES			
Registration classification	Number registered and tax paid	Rate of registration fee	Total registration fees collected	Rate of public service commission fee	Total public service commission fees collected	Item	Number	Rate of fee	Amount collected
Tractors (wreckers)---	518	\$15-----	\$8,386.27			State operators' licenses:			
						Private operator-----			
						Chauffeur-----	3,783	\$2.00	\$7,544
Motorcycles-----	977	\$5-----	4,480.25			State certificates of title (issued or transferred)	Not required		
Side cars-----	<sup>3</sup> 127	\$3-----	372.75			Duplicates (replacements)-----	1,555	1.00	1,555
						Duplicate certificates-----	732	.50	366
Total registrations and fees. <sup>2</sup>	292,714		3,798,621.67		\$42,950	Transfers-----	9,802	.50	4,901
						Total-----			14,366
						GRAND TOTAL			
Total mileage tax collected <sup>4</sup> -----						Total State fees and taxes-----			
Total certificate fees collected <sup>5</sup> -----									
Total occupation tax collected <sup>6</sup> -----									

<sup>3</sup> The number of registered tax-paid vehicles does not include motorcycle side cars.

<sup>4</sup> The mileage tax was imposed on all property carriers for hire and on public-carrier busses. The amount collected from property carriers was \$73,422.59 and from busses \$52,706.38. The rates of mileage tax were as follows: Contract carriers of property: gross weight under 4,000 pounds, one fourth cent per mile; 4,000 to 6,000 pounds, three eighths cent per mile; 6,000 to 10,000 pounds, one-half cent per mile; 10,000 to 20,000 pounds, three fourths cent per mile; over 20,000 pounds, 1½ cents per mile. Common carriers of property: gross weight 7,500 pounds or less, one half cent per mile; 7,500 to 12,000 pounds, 1 cent per mile; over 12,000 pounds, 2 cents per mile, plus 10 percent additional per 1,000 pounds or fraction over 12,000 pounds. Public-

carrier busses: weighing less than 5,000 pounds, passenger capacity not over 7, one half cent per mile; weighing 5,000 to 12,000 pounds, passenger capacity not over 10, 1 cent per mile; weighing over 12,000 pounds, passenger capacity over 10, 1½ cents per mile. All vehicles with solid tires, double the above fees.

<sup>5</sup> All carriers for hire were required to obtain certificates of public convenience and necessity from the public service commission. The fee charged was \$35 for each certificate. Any number of vehicles could be operated under 1 certificate.

<sup>6</sup> Occupation taxes were collected on motor vehicles in 1932 as follows: U-Drive-It systems, \$4,988.50; busses operating within incorporated towns and cities, \$2,818.50; gasoline and oil trucks, \$7,527.40.

TABLE 189.—Statistical report of State taxation imposed on motor vehicles in IDAHO, for the year ended Dec. 31, 1932

## VEHICLE REGISTRATIONS AND FEES

Registration classification	Number registered			Rate of registration fee	Total registration fees collected
	Non-tax-paid	Tax-paid			
		Pneumatic tires	Solid tires		
Passenger cars.....	435	81,913		2,000 pounds or less: 1 or 2 years old, \$12; 3 years old, \$11; 4 years old or over, \$10. 2,001 to 4,999 pounds, same rate as 2,000 pounds or less, plus: 1 or 2 years old, \$1 per 100 pounds in excess of 2,000 pounds; 3 years old, \$0.90 per 100 pounds in excess of 2,000 pounds; 4 years old or over, \$0.80 per 100 pounds in excess of 2,000 pounds. 5,000 pounds or over, \$42 plus \$2 per 100 pounds in excess of 5,000 pounds (no age deduction)	\$1,192,461.33
Taxicabs.....		(1)			(1)
Trucks (rated capacity in tons):.....	751			40 cents for each 100 pounds of weight of chassis, plus 80 cents for each 100 pounds of rated carrying capacity. For 2 or more solid tires, additional 50 percent of above fees.	
Privately owned and operated:					
Up to 1, inclusive.....		7,398	1		132,244.73
1½ to 2½, inclusive.....		5,166	19		160,781.89
3 to 5, inclusive.....		273	5		13,741.25
5½ to 7½, inclusive.....		6			553.20
Over 7½.....		1			77.70
Total.....		12,844	25		307,398.77
Commercial: 2					
Up to 1, inclusive.....		182		Same as for private trucks plus 50 percent.	5,328.52
1½ to 2½, inclusive.....		722	3		31,714.59
3 to 5, inclusive.....		83	2		4,632.46
5½ to 7½, inclusive.....		11			1,403.54
Over 7½.....		3			111.85
Total.....		1,001	5		43,190.96
Common carrier: 3					
Up to 1, inclusive.....		16		40 cents for each 100 pounds of weight of chassis, plus \$30 per ton of rated carrying capacity.	842.30
1½ to 2½, inclusive.....		86			8,224.87
3 to 5, inclusive.....		52			9,291.50
5½ to 7½, inclusive.....					
Over 7½.....		1			508.00
Total.....		155			18,866.67
Tractor trucks.....		None	None	No rate prescribed	
Trailers and semi-trailers: 4	50				
Privately owned and operated (net weight in pounds):					
Up to 1,500.....		9,780	44	Up to 1,500 pounds, \$1; additional \$1 for each 100 pounds in excess of 1,500 pounds; solid tires 50 percent additional.	9,846.00
Over 1,500.....		62	19		851.68
Total.....		9,842	63		10,697.68

## VEHICLE REGISTRATIONS AND FEES—Continued

Registration classification	Number registered			Rate of registration fee	Total registration fees collected
	Non-tax-paid	Tax-paid			
		Pneumatic tires	Solid tires		
Trailers and semi-trailers—Contd.					
Commercial (net weight):					
Up to 1,500 pounds.....		84	2	Same as for privately owned trailers plus 50 percent.	\$137.50
From 1,500 pounds to 2½ tons.....		33	1		649.24
From 2½ tons to 5 tons.....		8			709.50
Over 5 tons.....					
Total.....		125	3		1,496.24
Common carrier (rated capacity in tons):					
Up to 1, inclusive.....		1		Same as for privately owned trailers plus \$15 per ton of rated carrying capacity.	16.00
1½ to 2½, inclusive.....		3			156.00
3 to 5, inclusive.....		18			1,541.70
Over 5.....					
Total.....		22			1,713.70
Busses:					
School.....		(5)			(5)
Sight-seeing and other contract carrier.....		(6)			(6)
Public carrier (seating capacity):					
Up to 7, inclusive.....		27		Same as for passenger cars plus \$5 per passenger seat.	1,735.86
8 to 20, inclusive.....		20			3,248.65
Over 20.....		49			19,181.40
Total.....		96			24,165.91
Motorcycles.....	15	306		\$5.....	1,530.00
Total registrations and registration fees.....	1,251	106,304	96		1,601,521.26
Total receipts tax collected 7.....					9,418.19

## OTHER STATE FEES AND TAXES

Item	Number	Rate of fee	Amount collected
State operators' licenses:			
Private operator.....	None		
Chauffeur.....	377	\$2.....	\$754
State certificates of title:			
Original certificate.....	7,873		
Transfer.....	23,104		
Duplicate.....	3,204	{ \$0.50 duplicates \$1.00 certified copies.....	\$ 2,663
License plates: Duplicate.....		\$2.50 per set.....	316
Total.....			3,733

## GRAND TOTAL

Total State fees and taxes..... \$1,614,672.45

<sup>1</sup> Taxicabs were registered and licensed under the classification of private passenger cars. The law provided that passenger cars operating for hire beyond the limits of an incorporated city or village should pay, in addition to the registration fee, \$5 for each unit of carrying capacity. While taxicabs generally accepted hire to any point beyond city limits, only a very small number paid the required additional registration fee. No record was kept of taxicabs as a separate classification (except 29 cabs on which the additional fee was paid).

<sup>2</sup> A "commercial truck", as defined in the motor vehicle law, is "a motor truck operated for the transportation of merchandise or raw products for hire, whether such truck so operated be engaged casually or continuously", but does not apply to trucks used exclusively within the boundaries of an incorporated city or village, or exclusively within 3 miles of the boundaries of a city or village from which delivery is made.

<sup>3</sup> Trucks in this classification are all those trucks which were licensed by the public utilities commission and upon the gross freight income of which a tax of 1 percent was levied and collected by the Department of Law Enforcement of the State of Idaho.

<sup>4</sup> The fees on trailers were fixed by weight regardless of capacity and the license applications did not show capacity except in the case of the few large private trailers registered.

<sup>5</sup> School busses and street busses were registered as private trucks and paid a fee based on the truck schedule upon a more or less arbitrary weight capacity, regardless of the passenger capacity. This arbitrary rated capacity in the majority of cases was 1½ tons.

<sup>6</sup> There were no sight-seeing and other contract busses registered in Idaho.

<sup>7</sup> The receipts tax collected on common-carrier trucks, trailers and semitrailers was \$5,019.16 and on public-carrier busses, \$4,399.03, the rate of which was 1 percent of the gross operating revenue.

<sup>8</sup> This amount includes a small percentage of miscellaneous fees listed as follows: Answering inquiries on ownership (5 names or more), \$0.10; services of clerk in furnishing files, per hour, \$0.50; placing "stop" cards in file, each, \$0.50.



## TAXATION OF MOTOR VEHICLES, 1932

TABLE 190.—Statistical report of State taxation imposed on motor vehicles in ILLINOIS, for the year ended Dec. 31, 1932

VEHICLE REGISTRATIONS AND FEES					VEHICLE REGISTRATIONS AND FEES—Continued				
Registration classification	Number registered		Rate of registration fee <sup>1</sup>	Total registration fees collected	Registration classification	Number registered		Rate of registration fee <sup>1</sup>	Total registration fees collected
	Non-tax-paid	Tax-paid				Non-tax-paid	Tax-paid		
Passenger cars.....		1,309,701	25 horsepower or less..... \$8 35 horsepower and more than 25..... 12 50 horsepower and more than 35..... 20 More than 50 horsepower..... 25 Electrics..... 12	\$12,212,194.10	Busses—Continued.				
Official cars:					Sight-seeing, contract, and public carrier (gross weight in pounds):				
U.S. Government passenger cars.....	126				3,000 and less (class M).....		1	\$10	\$10.00
U.S. Government trucks.....	6				8,000 and more than 3,000 (class A).....		158	12	1,878.00
Owned by State, county, village, etc.....		1,956		3,912.00	12,000 and more than 8,000 (class B).....		276	35	9,240.00
Taxicabs.....		(2)		(2)	16,000 and more than 12,000 (class C).....		541	75	32,490.00
Trucks and tractor trucks (gross weight in pounds): <sup>3</sup>					20,000 and more than 16,000 (class D).....		174	110	18,920.00
3,000 and less (letter M).....		35,849	10	331,421.00	24,000 and more than 20,000 (class E).....		433	150	64,725.00
8,000 and more than 3,000 (letter A).....		109,234	12	1,231,264.00	Over 24,000, 6 or more wheels (class X).....		12	250	3,000.00
12,000 and more than 8,000 (letter B).....		18,577	35	617,640.50	All owned by State, county, township, and village (class H).....		7	2	14.00
16,000 and more than 12,000 (letter C).....		5,023	75	362,063.00	Total.....		1,602		130,277.00
20,000 and more than 16,000 (letter D).....		3,822	110	406,882.00	Motorcycles.....		5,274	4	16,440.35
24,000 and more than 20,000 (letter E).....		3,835	150	551,791.00	Total registrations and fees.....	132	1,510,206		16,329,649.45
24,000 and over in Chicago (letter E).....		145	150	21,750.00					
Over 24,000, 6 or more wheels (letter X).....		1,335	250	317,552.50					
All owned by State, county, township, village, or incorporated towns (letter H).....		4,710	2	9,420.00					
Total.....		182,530		3,849,784.00					
Trailers and semitrailers (gross weight in pounds): <sup>3</sup>									
2,000 and less (letter W).....		6,823	6	31,086.00					
10,000 and more than 2,000 (letter J).....		1,018	25	23,012.50					
15,000 and more than 10,000 (letter S).....		227	60	13,690.00					
20,000 and more than 15,000 (letter Y).....		120	90	10,425.00					
32,000 and more than 20,000 (letter Z).....		193	175	33,062.50					
Extra semitrailers.....		522	10	5,220.00					
All owned by State, county, township, village, or incorporated towns.....		101	2	202.00					
Total.....		9,004		116,698.00					
Busses:									
School:									
Class A.....		29	12	108.00					
Class M.....		2	10	20.00					
Class H.....		108	2	216.00					
Total.....		139		344.00					

## OTHER STATE FEES AND TAXES

Item	Number	Rate of fee	Amount collected
State operators' licenses:			
Private operator.....	None		
Chauffeur.....	70,788	\$5 first year..... \$3 each year thereafter.....	\$230,073.13
State certificates of title (issued or transferred).	Not required		
Transfers:			
Truck.....			5,532.00
Passenger car.....			175,807.15
Duplicate plates.....			60,807.70
Miscellaneous, including certified copies, road tax, refunds, printers' lists, summonses, taxes, transport fees.....			72,987.00
Total.....			545,206.98

## GRAND TOTAL

Total State fees and taxes..... \$16,874,856.43

<sup>1</sup> The rate of registration fee for one half year was 50 percent of the rate for 1 year.  
<sup>2</sup> Information not available unless obtained through each city.

<sup>3</sup> There was no way to differentiate between trucks and tractor trucks with semitrailers attached. There is no record concerning contract and common carriers.

TABLE 191.—Statistical report of State taxation imposed on motor vehicles in INDIANA, for the year ended Dec. 31, 1932

## VEHICLE REGISTRATIONS AND FEES

Registration classification	Number registered and tax-paid <sup>1</sup>	Rate of registration fee <sup>2</sup>	Total registration fees collected
Passenger cars.....	674, 230	Less than 25 horsepower: Less than 2,500 pounds..... \$5 2,500 to 2,999 pounds..... 6 3,000 to 3,499 pounds..... 7 3,500 pounds or more..... 8 25 horsepower or more: Less than 2,500 pounds..... 8 2,500 to 3,499 pounds..... 9 3,500 pounds or more..... 10 All electrically propelled cars..... 5	\$4, 164, 349. 50
Taxicabs <sup>3</sup> .....	(3)		
Trucks (rated capacity in tons): <sup>4</sup>			
½ or less.....	49, 008	6	275, 010. 00
Above ½ and including 1.....	35, 464	10	331, 580. 00
Above 1 and under 2.....	28, 898	20	556, 350. 00
2 and under 3½.....	6, 142	35	207, 165. 00
3½ and under 5.....	474	60	27, 000. 00
5 and under 7½.....	175	100	16, 900. 00
7½ and above.....	6	200	1, 200. 00
Total.....	120, 167		1, 415, 205. 00
Tractor trucks <sup>4</sup> .....	1, 852	25	40, 087. 50
Trailers (rated capacity in tons): <sup>4</sup>			
½ or less.....	20, 343	3	53, 197. 50
Above ½ and including 1.....	446	8	3, 280. 00
Above 1 and under 2.....	177	10	1, 710. 00
2 and under 3½.....	333	20	6, 540. 00
3½ and under 5.....	30	40	1, 120. 00
5 and above.....	122	50	5, 825. 00
Total.....	21, 451		71, 672. 50
Semitrailers (rated capacity in tons): <sup>4</sup>			
1 or less.....	255	10	2, 300. 00
Above 1 and under 2.....	214	20	3, 820. 00
2 and under 3½.....	1, 147	25	25, 675. 00
3½ and under 5.....	195	40	7, 000. 00
5 and under 7½.....	251	60	14, 130. 00
7½ and above.....	30	125	3, 690. 00
Total.....	2, 092		56, 615. 00

## VEHICLE REGISTRATIONS AND FEES—Continued

Registration classification	Number registered and tax-paid <sup>1</sup>	Rate of registration fee <sup>2</sup>	Total registration fees collected
Busses, interstate and intrastate: <sup>4</sup>			
Wholly within municipalities (seating capacity):			
7 or less.....	4	Intrastate, 60 cents per passenger seat. <sup>5</sup>	\$11. 40
8 to 20, inclusive.....	40		417. 60
21 and over.....	347		5, 253. 60
Total.....	391		5, 682. 60
Partly outside municipalities (seating capacity):			
7 or less.....	76	Intrastate, \$6 per passenger seat. <sup>5</sup>	2, 202. 00
8 to 20, inclusive.....	91		8, 015. 00
21 and over.....	319		52, 748. 00
Total.....	486		62, 965. 00
Motorcycles.....	2, 529	\$2	4, 640. 00
Total registrations and fees.....	823, 198		5, 821, 217. 10

## OTHER STATE FEES AND TAXES

Item	Number	Rate of fee	Amount collected
State operators' licenses:			
Private operator.....	67, 013	\$0. 25	\$16, 753. 25
Chauffeur.....	51, 951	. 25	12, 987. 75
State certificates of title, issued or transferred.....	264, 488	. 50	132, 244. 00
Total.....			161, 985. 00

## GRAND TOTAL

Total State fees and taxes..... \$5, 983, 202. 10

<sup>1</sup> There were no free State registrations for motor vehicles in Indiana, either privately or publicly owned.<sup>2</sup> All motor-vehicle registration fees (State) were at half rate on and after Aug. 1.<sup>3</sup> There were no State registration fees for taxicabs except as for other passenger cars, in which classification they are included.<sup>4</sup> In Indiana in 1932 there was no such thing as a "contract carrier", under the statutes or in the records. There were "common carriers", licensed by the public service commission, but no fee was charged and no record of the trucks or busses was

kept, nor were the vehicles in any way marked or identified as common carriers. The common-carrier licenses were issued to the owners of vehicles. There is, therefore, not available any possible information for dividing either trucks, tractor trucks, trailers, semitrailers, or busses into privately owned, contract- or common-carrier classes. School busses were licensed as trucks only and are included with trucks, with no possibility of separating them.

<sup>5</sup> The rate for interstate busses was \$10 per rated passenger capacity; but in 1932 all interstate busses operated under reciprocity agreements or else paid intrastate fees.



TABLE 192.—*Statistical report of State taxation imposed on motor vehicles in IOWA, for the year ended Dec. 31, 1932*<sup>1</sup>

## VEHICLE REGISTRATIONS AND FEES

Registration classification	Number registered					Rate of registration fee <sup>3</sup>	Total registration fees collected	Ton-mile tax						
	Non-tax-paid <sup>2</sup>	Tax-paid			Total			Rate of tax	Amount collected on Iowa-licensed vehicles	Number non-Iowa-licensed vehicles paying tax <sup>4</sup>	Amount collected on non-Iowa-licensed vehicles			
		Pneumatic tires	Solid tires	All types										
Passenger cars.....	1,389	\$ 607,770				{ One percent of value (f.o.b. factory list price) plus 40 cents per 100 pounds list weight. Sixth and subsequent registrations—0.5 percent of value plus 40 cents per 100 pounds. Same as for passenger cars.....	\$9,161,301.46							
Taxicabs.....		(5)						(5)						
Trucks: <sup>6</sup>		For use anywhere	For city use only		Total	For use anywhere	For city use only							
Privately owned and operated (licensed capacity in tons):		Pneumatic tires	Solid tires	Pneumatic tires	Solid tires	All types	Pneumatic tires	Solid tires	Pneumatic tires	Solid tires				
1/2.....	2,221	4,666				4,666	\$15	\$25			69,990.00			
3/4.....		2,529	5			2,534	15	25			38,060.00			
1.....		31,847	48			31,895	15	25			478,905.00			
1 1/2.....		21,766	40			21,806	25	40			545,750.00			
2.....		4,246	47			4,293	40	65			172,895.00			
2 1/2.....		718	15	149	55	937	65	90	\$43.34	\$60.00	57,777.66			
3.....		388	8	106	29	531	100	125	66.67	83.34	49,283.88			
3 1/2.....		68	5	37	32	142	130	160	86.67	106.67	16,260.23			
4.....		49	5	38	13	105	160	200	106.67	133.34	14,626.88			
4 1/2.....		22		6	3	31	200	250	133.34	166.67	5,700.05			
5.....		11	3	7	7	28	250	300	166.67	200.00	6,216.69			
6.....			1	1	5	7	300	350	200.00	233.34	1,716.70			
7.....							350	400	233.34	266.67				
8.....							400	450	266.67	300.00				
Total.....	2,221	66,310	177	344	144	66,975					1,457,182.09			
Contract carriers deductible <sup>6</sup>						79					\$ 4,200.00			
Total less contract carriers.....	2,221					66,896					1,452,982.09			
Debit adjustment <sup>7</sup>											104,020.78			
Net total.....	2,221					66,896					1,348,961.31			
Contract carrier (licensed capacity in tons):		For use anywhere	For city use only		Total	Same as for privately owned and operated trucks.								
1/2.....		Pneumatic tires	Solid tires	Solid tires	All types									
3/4.....		48	1		49							745.00		
1.....		25	2		27							425.00		
1 1/2.....		580	2		582							8,750.00		
2.....		1,814	13		1,827							45,870.00		
2 1/2.....		2,268	12		2,280							91,500.00		
3.....		1,318		16	1,334							86,630.00		
3 1/2.....		607	1	7	615							61,408.38		
4.....		208	1	4	213							27,626.68		
4 1/2.....		223		3	226							36,080.02		
5.....		48			48							9,600.00		
6.....		28		2	30							7,400.00		
7.....		20			20							6,000.00		
8.....														
Unclassified <sup>6</sup>		3			3				1,200.00					
Total.....		7,190	32	32	7,333				4,200.00					
Common carrier (licensed capacity in tons):									387,435.08					
1/2.....					1	\$15			15.00					
3/4.....					15				285.00					
1.....					105	25			2,625.00					
1 1/2.....					121	40			4,840.00					
2.....					59	65			3,835.00					
2 1/2.....					67	100			6,700.00					
3.....					22	130			2,860.00					
3 1/2.....					26	160			4,160.00					
4.....					3	200			600.00					
4 1/2.....					8	250			2,000.00					
5.....														
5 1/2.....					7	300			2,100.00					
6.....					1	350			350.00					
6 1/2.....														
7.....					6	400			2,400.00					
7 1/2.....														
8.....														
8 1/2.....														
Total.....					445				32,770.00					
	</													

Footnotes at end of table.

TABLE 192.—Statistical report of State taxation imposed on motor vehicles in IOWA, for the year ended Dec. 31, 1932—Con.

## VEHICLE REGISTRATIONS AND FEES—Continued

Registration classification	Number registered			Rate of registration fee <sup>3</sup>		Total registration fees collected	Ton-mile tax			
	Non-tax-paid <sup>2</sup>	Tax-paid					Rate of tax	Amount collected on Iowa-licensed vehicles	Number non-Iowa-licensed vehicles paying tax <sup>4</sup>	Amount collected on non-Iowa-licensed vehicles
		Pneumatic tires		For use anywhere	For city use only					
		For use anywhere	For city use only							
Tractor trucks: <sup>6</sup> Privately owned and operated (licensed capacity in tons): <sup>8</sup>										
3 and less.....		66	8	\$75	\$50.00	\$5,350.00				
4.....		46	2	120	80.00	5,680.00				
5.....		23	2	200	133.34	4,866.68				
6.....		20		240	160.00	4,800.00				
7.....		14		290	193.34	4,060.00				
8.....		1		340	226.67	340.00				
9.....			1	390	260.00	260.00				
Total.....		170	13			25,356.68				
Contract carrier <sup>9</sup>	None	None								
Common carrier (licensed capacity in tons): <sup>8</sup>										
1½.....		--							1 \$158.50	
2.....		--							2 492.92	
2½.....		--							2 103.46	
3.....		7				525.00		\$2,048.73		
3½.....										
4.....		4				480.00	\$0.0025 per ton-mile, number of tons based on combined weight of tractor, trailer, and trailer loading capacity	281.18	4 262.40	
4½.....		8		Same as for privately owned and operated tractor trucks, for use anywhere.		1,600.00		3,226.87	5 218.90	
5.....		1				240.00		18.06	14 952.04	
5½.....		2				580.00		993.14	1 90.37	
6.....		2				680.00		41.35	4 702.97	
6½.....		1				390.00		411.40	7 302.24	
7.....		--							53 2,064.96	
7½.....		--							1 19.44	
8.....		--							4 3,552.87	
9.....		--							1 667.69	
10.....		--							5 1,580.22	
Total.....		25				4,495.00		<sup>10</sup> 7,020.73	<sup>10</sup> 104 <sup>10</sup> 11,168.98	
		For use anywhere			For use anywhere					
		Pneumatic tires	Solid tires	Total	Pneumatic tires	Solid tires				
Trailers and semitrailers: <sup>6</sup> Privately owned and operated (licensed capacity in tons):										
Less than 1½.....	24,645				Exempt	Exempt				
½ and less than 1.....		2,050	49	2,099	\$10	\$15	21,235.00			
1 and less than 2.....		204	11 48	252	15	20	4,015.00			
2 and less than 3.....		52	11 71	123	20	25	2,845.00			
3 and less than 4.....		42	8	50	25	35	1,330.00			
4 and less than 5.....	40	33	7	40	40	50	1,670.00			
5 and less than 6.....		19	8	27	50	60	1,430.00			
6 and less than 7.....		11	1	12	60	70	730.00			
7 and less than 8.....		14	1	15	70	80	1,060.00			
8 and less than 9.....		2		2	80	90	160.00			
9 and less than 10.....		2	1	3	90	100	280.00			
Total.....	24,685	2,429	194	2,623			34,755.00			
Contract carriers deductible <sup>6</sup>				15			<sup>9</sup> 600.00			
Total less contract carriers.....	24,685			2,608			34,155.00			
Debit adjustment <sup>7</sup>							9,513.12			
Net total.....	24,685			2,608			24,641.88			
		For use anywhere								
		Pneumatic tires	Solid tires	Total						
Contract carrier (licensed capacity in tons):										
½ and less than 1.....		11		11	Same as for privately owned and operated trailers and semitrailers.		110.00			
1 and less than 2.....		7		7			105.00			
2 and less than 3.....		19	3	22			455.00			
3 and less than 4.....		53	2	55			1,395.00			
4 and less than 5.....		47	2	49			1,980.00			
5 and less than 6.....		29		29			1,450.00			
6 and less than 7.....		23		23			1,380.00			
7 and less than 8.....		21		21			1,470.00			
8 and less than 9.....		6		6			480.00			
9 and less than 10.....		3		3			270.00			
Unclassified <sup>6</sup>				15		600.00				
Total.....		219	7	241			9,095.00			

Footnotes at end of table.



## TAXATION OF MOTOR VEHICLES, 1932

TABLE 192.—Statistical report of State taxation imposed on motor vehicles in IOWA, for the year ended Dec. 31, 1932—Continued

## VEHICLE REGISTRATIONS AND FEES—Continued

Registration classification	Number registered		Rate of registration fee <sup>3</sup>	Total registration fees collected	Ton-mile tax			
	Non-tax-paid <sup>2</sup>	Tax-paid			Rate of tax	Amount collected on Iowa-licensed vehicles	Number non-Iowa-licensed vehicles paying tax <sup>4</sup>	Amount collected on non-Iowa-licensed vehicles
Trailers and semitrailers: <sup>5</sup>								
Common carrier (licensed capacity in tons):								
1½		--					1	
2		--					2	
2½		--					2	
3		7	\$20	\$140.00				
3½		--					4	
4		4	25	100.00			5	
4½		--					14	
5		8	40	320.00	\$0.0025 per ton-mile.	(10)	1	(10)
5½		--					4	
6		1	50	50.00			7	
6½		2	60	120.00			53	
7		--					1	
7½		2	70	140.00			4	
8		1	80	80.00			1	
9		--					5	
10		--						
Total		25		950.00			104	
Busses:								
School	580	<sup>12</sup> 2,077	\$15, estimated	<sup>12</sup> 31,155.00				
Sight-seeing and other contract, <sup>4</sup>		( <sup>5</sup> ) and ( <sup>6</sup> )		( <sup>5</sup> ) and ( <sup>6</sup> )				
Public carrier (seating capacity):								
4		7		128.00		\$240.09	1	\$0.27
5		9		262.50		1,119.35		
6		16		556.00		1,494.63		
7		8		257.00		483.38	2	291.16
12		13		740.00		6,375.36	1	98.08
13		5		325.00		3,992.28		
15		9		414.00		591.45		
16		2		206.00		1,648.86	1	28.94
17		7		433.00		2,832.40		
18		4		287.50		1,303.52		
20		5		540.00		3,381.83		
21		52	Same as for passenger cars	5,269.50	\$0.0025 per ton-mile, tons based on gross weight, allowing 150 pounds per passenger capacity.	37,486.62	4	602.98
22		2		198.00		1,890.30		
23		7		862.00		5,582.46		
25		32		3,093.50		20,029.37	9	368.84
26		6		720.00		5,768.29		
29		16		2,011.25		16,630.67	5	120.25
30		13		1,645.00		24,950.91		
33		14		2,689.00		23,764.84	12	1,047.88
35		4		746.00		9,102.86		
40		22		4,106.00		17,645.68		
Total		253		25,489.25		186,315.15	35	2,558.40
Motorcycles:								
Privately owned	64	1,601	\$5; sixth and subsequent registrations, \$2.50.	5,689.75				
Contract carrier		4	Same as for privately owned motorcycles.	20.00				
Total registrations and fees	28,939	687,384		11,026,805.41		251,803.27	423	28,334.94

Total franchise fees collected, Iowa-licensed vehicles <sup>13</sup>Total franchise fees collected non-Iowa-licensed vehicles <sup>14</sup>

\$37,890.00

1,775.00

TABLE 192.—Statistical report of State taxation imposed on motor vehicles in IOWA, for the year ended Dec. 31, 1932—Continued

## OTHER STATE FEES AND TAXES

Item	Number	Rate of fee	Amount collected	Item	Number	Rate of fee	Amount collected
State operators' licenses:				State certificates of registration:			
Private operator:				Transfer of ownership, private cars and trucks	222,723	\$0.50	\$111,361.00
Owner driving	538,854	No fee		Transfer of ownership, nonresident cars and trucks	438	.50	219.00
Nonowner driving	449,401	\$0.25	\$112,350.25	Duplicate (lost) certificate of registration	8,045	.50	4,022.50
Chauffeur	22,527	2.00	45,054.00	Duplicate (lost) license plate	3,246	.50	1,623.00
Duplicates:				Additional license-plate fees (\$113,847.43) less refunds on license-plate fees (\$75,326.92)			38,520.51
Owner	2,230	No fee		Total			316,850.51
Owner and nonowner	13,807	\$0.25	3,451.75				
Chauffeur license	201	.50	100.50				
Chauffeur badge	148	1.00	148.00				

## GRAND TOTAL

Total State fees and taxes..... \$11,663,459.13

<sup>1</sup> The tabulations are for the calendar year for contract- and common-carrier trucks and tractor trucks, contract trailers and semitrailers, school and public-carrier busses, and all State operators' licenses except chauffeur permits. For all other classes of vehicles the figures cover registrations and fees for the year ended Nov. 30, 1932.

<sup>2</sup> The records on the non-tax-paid (official) vehicles are not clearly marked as to type of vehicle. The break-down as between passenger cars, trucks, trailers, and busses is estimated.

<sup>3</sup> Registrations for fractional parts of the year were paid on the basis of one twelfth of the annual fee for each remaining month.

<sup>4</sup> It was impossible to determine which carrier vehicles were registered in Iowa and which in other States. It was assumed that all trucks, tractor trucks, and trailers operated in Iowa as common carriers and owned by foreign companies were non-Iowa-licensed, and vice versa, and that errors resulting from these assumptions were compensating.

<sup>5</sup> An indeterminate number of taxicabs and school, sight-seeing, and other contract busses and fees on same are included with passenger cars and are inseparable therefrom.

<sup>6</sup> The numbers of contract and common freight carriers and the franchise fees and mileage taxes collected thereon were obtained from the files of the railroad commission. It was impossible to identify these vehicles in the registration files of the motor vehicle department, which made no distinction between private and for-hire vehicles. The number of private freight carriers in every tonnage group was determined by subtracting the number of contract and common carriers as reported by the railroad commission from the total registered at the motor vehicle department. There were 79 contract-carrier trucks and 15 contract-carrier trailers of unknown capacity which could not be deducted from the individual tonnage groups and the number of vehicles and the estimated fees thereon were deducted as a total from the private groups. The registration fees on private, contract, and common carriers were computed at the legal rates for the full year, which amounts exceeded the amounts collected. The total adjustment necessary on trucks and tractor trucks was made in one operation in the total for privately owned trucks, and the necessary adjustment for trailers and semitrailers was made in the private group of trailers and semitrailers. It was difficult to determine from the records whether a certain vehicle was a truck, a tractor truck, a trailer, or a tractor-truck-trailer unit. For this reason there may be inaccuracies in the separations as shown. There is also some duplication of license fees in the case of common and contract carriers inasmuch as some vehicles were operated in both capacities and identification of the individual vehicles so operated was impossible. Some school and other busses and fees on same are included with trucks.

<sup>7</sup> The adjusting figure is to correct the error caused by extending the fees at full annual rate.

<sup>8</sup> Capacity of tractor trucks was determined by the registered capacity of the trailer or semitrailer to be drawn.

<sup>9</sup> The trailer only was issued a permit.

<sup>10</sup> Ton-mile tax on common-carrier trailers and semitrailers is included in the figures shown for common-carrier tractor trucks as receipts could not be separated.

<sup>11</sup> Solid-tired vehicles, 1 and less than 2 tons capacity, include 1 trailer with iron tires, rate of registration, \$15; the 2- and less than 3-ton group includes 6 trailers with iron tires, rate of registration, \$30.

<sup>12</sup> The number of tax-paid school busses includes passenger cars, busses, and farm trucks with special seating equipment. Seating capacity and license fees could not be easily determined and the rate of registration and total fees collected are estimated. The number registered and the fees collected are included with passenger cars and trucks and are not additive as a separate group in the totals shown at foot of table.

<sup>13</sup> All contract freight carriers paid an annual fee of \$5 in addition to regular license fees. The amount shown represents this charge on the 7,578 Iowa-licensed contract-carrier vehicles.

<sup>14</sup> Non-Iowa-licensed contract freight carriers paid the same annual franchise fee (\$5) as Iowa-licensed vehicles, and the amount shown represents such fees collected on 279 non-Iowa-licensed trucks and 76 non-Iowa-licensed trailers and semitrailers.



TABLE 193.—Statistical report of State taxation imposed on motor vehicles in KANSAS, for the year ended Dec. 31, 1932

## VEHICLE REGISTRATIONS AND FEES

Registration classification	Number registered			Rate of registration fee	Total registration fees collected
	Non-tax-paid	Tax-paid			
		Pneumatic tires	Solid tires		
Passenger cars	3, 172	432, 724		\$8 plus 50 cents per 100 pounds gross weight of vehicle.	\$4, 354, 320. 36
Taxicabs:					
½ ton		3		\$8	24. 00
1 to 1½ tons, inclusive.		30		\$15	450. 00
2 tons		5		\$30	150. 00
2½ tons		19		\$37. 50	682. 50
3 tons		24		\$45	1, 080. 00
Total		81			2, 386. 50
Trucks (rated capacity in tons):					
Privately owned and operated: <sup>1</sup>				Pneumatic tires: <sup>2</sup>	
¼ to ½, inclusive	215	20, 901		\$8	160, 519. 50
½ to 1½, inclusive	669	43, 340		\$15	602, 167. 38
2	98	728	107	\$30	26, 200. 50
2½	15	242	4	\$37. 50	8, 196. 05
3	68	108	11	\$45	4, 208. 26
3½	15	21	16	\$70	3, 762. 50
4	1			\$70	
5	7	7	3	\$100	1, 200. 00
6	3			\$40 for each additional ton over 5 tons.	
7					
8		1		\$180	180. 00
Total	1, 091	65, 348	141		806, 434. 19
Contract carrier:					
Up to ½, inclusive		348		Same as for privately owned trucks.	2, 784. 00
½ to 1½, inclusive		4, 396			65, 940. 00
2		540			16, 200. 00
2½		134			5, 025. 00
3		294			13, 230. 00
3½		17			802. 50
4		10			1, 000. 00
5					
Total		5, 739			104, 981. 50
Common carrier:					
Up to ½, inclusive		4		Same as for privately owned trucks.	32. 00
½ to 1½, inclusive		288			4, 320. 00
2		107			3, 210. 00
2½		46			1, 725. 00
3		71			3, 195. 00
3½		22			1, 540. 00
4		4			280. 00
5		8			800. 00
Total		550			15, 102. 00
All trucks				Additional fees <sup>3</sup>	25, 132. 50
Tractor trucks <sup>4</sup>					
Trailers and semi-trailers (rated capacity in tons):					
Privately owned and operated:				Pneumatic tires: <sup>2</sup>	
¼ to ½, inclusive		1, 222		\$5	5, 181. 25
2		272		\$10	2, 242. 50
2½			5	\$10	
3		113		\$15	1, 275. 00
3½				\$15	
4		21		\$20	190. 00
5		37		\$25	762. 50
6		4		\$30	60. 00
7		1		\$35	17. 50
8		1		\$40	40. 00
9				\$45	
10		3		\$50	125. 00
20			2	\$100	400. 00
Total		1, 674	7		10, 293. 75
Contract carrier:					
Up to ½, inclusive		4		\$5	20. 00
½ to 1½, inclusive		87		\$5	435. 00
2		76		\$10	760. 00
2½		19		\$10	190. 00
3		44		\$15	660. 00
3½		5		\$15	75. 00
4		35		\$20	700. 00

## VEHICLE REGISTRATIONS AND FEES—Continued

Registration classification	Number registered			Rate of registration fee	Total registration fees collected	
	Non-tax-paid	Tax-paid				
		Pneumatic tires	Solid tires			
Trailers and semi-trailers—Continued.						
Contract carrier—Continued.						
5.....		3		\$25.....	\$75.00	
6.....		4		\$30.....	120.00	
Total.....		277			3,035.00	
Common carrier:						
Up to ½, inclusive.....						
¼ to 1½, inclusive.....		22		Same as for contract carrier.	{ 110.00	
2.....		7				70.00
2½.....		16				160.00
3.....		11				165.00
3½.....		2				30.00
4.....		9				180.00
5.....		6				150.00
Total.....		73			865.00	
Busses (rated capacity in tons):						
School.....	83					
Contract carrier:						
Up to ½, inclusive.....		3		Same as for privately owned trucks.	{ 45.00	
¼ to 1½, inclusive.....		1				30.00
2.....		1				37.50
2½.....						
3.....						
3½.....						
4.....						
5.....		3				300.00
6½.....		3				480.00
7½.....		5				1,000.00
Total.....		16			1,892.50	
Public carrier:						
¼ to 1½, inclusive.....		96		do.....	{ 1,440.00	
2.....		61				1,830.00
2½.....		11				412.50
3.....		16				720.00
3½.....						
4.....						
5.....		1				100.00
Total.....		185			4,502.50	
Ambulances and hearses:						
½ ton.....		3		do.....	(1)	
1 ton.....		4				
2 tons.....						
2½ tons.....		3				
3 tons.....		4				
Total.....		14				
Motorcycles.....	41	878		\$5.....	4,122.00	
Total registrations and registration fees.	4,387	507,545	148		5,333,067.80	

Total ton-mile tax collected <sup>5</sup>..... \$186,152.47

## OTHER STATE FEES AND TAXES

Item	Number	Rate of fee	Amount collected
State operators' licenses:			
Private operator.....	40,361	\$0.25	\$10,090.25
Duplicate.....	4,072	.25	1,018.00
Chauffeur.....	5,821	2.00	11,642.00
Duplicate.....	232	1.00	232.00
State certificates of title (issued or transferred).	Not required		
Total.....			22,982.25

## GRAND TOTAL

Total State fees and taxes..... \$5,542,202.52

<sup>1</sup> The registrations and fees for ambulances and hearses are included with the registrations and fees for trucks.<sup>2</sup> The rate of registration fee for a vehicle having a capacity of more than 2 tons and equipped with solid tires was double the rate for pneumatic tires.<sup>3</sup> The additional fees were collected later in the year 1932, the applicants having not paid in full at the beginning of the year. It is estimated that 99 percent of this amount would be on privately owned trucks.<sup>4</sup> Tractor trucks are included with trucks.<sup>5</sup> The ton-mile tax on trucks and busses could not be segregated. The rate of tax was 0.5 mill per gross ton-mile. According to the Kansas law, this tax applied to all carriers of persons or property, except those carriers operating wholly within any city or village, private carriers operating within a radius of 25 miles beyond the corporate limits of any city or village, private carriers transporting farm products or supplies for their own use, and school busses.

TABLE 194.—Statistical report of State taxation imposed on motor vehicles in KENTUCKY, for the year ended Dec. 31, 1932<sup>1</sup>

## VEHICLE REGISTRATIONS AND FEES

Registration classification	Number registered		Rate of registration or special fee	Total registration and special fees collected	Rate of mileage tax	Total mileage tax collected
	Non-tax-paid	Tax-paid				
Passenger cars.....	631	258, 179	\$0.19 per horsepower plus \$0.30 per 100 pounds gross weight of vehicle.	<sup>2</sup> \$2, 966, 634. 00		
Taxicabs (special license).....		1, 014	\$1.50 per passenger seat.....	<sup>3</sup> 5, 759. 00		
U-Drive-It cars (special license).....		104		<sup>3</sup> 634. 00		
Trucks (rated capacity in tons): <sup>4</sup>						
Up to ½, inclusive.....	491	10, 498	\$20.....	191, 414. 78		
½ to 1, inclusive.....	245	7, 595	\$30.....	220, 992. 87		
1 to 1½, inclusive.....	592	10, 852	\$55.....	526, 760. 26		
1½ to 2, inclusive.....	80	1, 429	\$70.....	90, 456. 83		
2 to 2½, inclusive.....	47	582	\$85.....	41, 483. 51		
2½ to 3, inclusive.....	224	506	\$95.....	38, 976. 88		
3 to 3½, inclusive.....	20	240	\$125.....	27, 354. 14		
3½ to 4, inclusive.....	4	36	\$150.....	4, 847. 50		
4 to 4½, inclusive.....		5	\$185.....	355. 32		
4½ to 5, inclusive.....	38	58	\$250.....	15, 917. 50		
Over 5.....	32	8	\$300 + \$30 for each additional ton or fraction over 5.	1, 682. 49		
Total.....	1, 773	31, 809		1, 160, 242. 08		
Privately owned and operated.....		<sup>5</sup> 28, 802				
Contract carrier:						
Special registration for permit.....		<sup>6</sup> 2, 453	\$20 for each permit, which may cover the use of one or more trucks.	39, 760. 00		
Mileage tax (gross weight of empty truck in pounds): <sup>7</sup>						
5,501 to 6,000, inclusive.....		110			½¢ per mile.....	\$3, 902. 03
6,001 to 8,000, inclusive.....		293			1¢ per mile.....	22, 722. 85
8,001 to 10,000, inclusive.....		164			1½¢ per mile.....	13, 007. 40
10,001 to 12,000, inclusive.....		53			2¢ per mile.....	7, 945. 75
12,001 to 14,000, inclusive.....		25			2½¢ per mile.....	2, 766. 83
14,001 to 16,000, inclusive.....		18			3¢ per mile.....	265. 72
Over 16,000.....		1			½¢ for each additional ton.....	349. 32
Total.....		664				50, 959. 90
Common carrier:						
Registration for certificate of public convenience and necessity.....		<sup>8</sup> 458	\$25 for each permit, which may cover the use of one or more trucks.	5, 150. 00		
Mileage tax (gross weight of empty truck in pounds): <sup>9</sup>						
5,501 to 6,000, inclusive.....		46			½¢ per mile.....	2, 986. 21
6,001 to 8,000, inclusive.....		113			1¢ per mile.....	12, 491. 68
8,001 to 10,000, inclusive.....		62			1½¢ per mile.....	7, 316. 16
10,001 to 12,000, inclusive.....		27			2¢ per mile.....	2, 799. 75
Over 12,000.....		12			½¢ for each additional ton.....	1, 983. 15
Total.....		260				27, 576. 95
Tractor trucks <sup>10</sup> .....						
Trailers and semitrailers <sup>11</sup> .....						
Busses:						
School.....	220					
Sight-seeing and other contract <sup>12</sup> .....						
Public carrier (seating capacity):						
Mileage tax:						
Up to 7, inclusive.....		87			½¢ per mile.....	8, 065. 03
8 to 16, inclusive.....		22			½¢ per mile.....	4, 465. 77
17 to 25, inclusive.....		61			¾¢ per mile.....	28, 617. 54
26 to 29, inclusive.....		23			1¢ per mile.....	12, 919. 25
30 and more.....					3¢ per mile.....	
Total.....		193				54, 067. 59

<sup>1</sup> Except as to contract- and common-carrier trucks and public-carrier busses, for which the compilation covers the 12 months ended June 30, 1933.<sup>2</sup> The rate of registration for taxicabs and U-Drive-It cars was the same as for passenger cars, and the amount collected on the 1,014 taxicabs and the 104 U-Drive-It cars is included with passenger-car fees and is not separable therefrom.<sup>3</sup> Receipts from special license only.<sup>4</sup> The total number of tax-paid vehicles shown includes privately owned, contract-, and common-carrier trucks, and city busses, and the total registration fees include the registration fees on these classes of vehicles.<sup>5</sup> The number of privately owned trucks registered and tax-paid was determined by deducting common and contract carriers from the total number of trucks registered.<sup>6</sup> Operating under 1,988 permits.<sup>7</sup> Of the 2,453 contract-carrier trucks operating under permits, 664 trucks weighed more than 5,500 pounds and paid a mileage tax. The remaining 1,789 trucks weighed less (empty) than 5,500 pounds. On this point the law reads: "On each motor vehicle for hire used primarily for the transportation of property which vehicle when unloaded weighs more than 5,500 pounds and not more than 3 tons, one-half (½) cent, and one-half (½) additional cent for each ton or fraction thereof which the unloaded vehicle weighs in excess of 3 tons." Also, "No person shall operate on any highway any motor truck or semitrailer truck whose gross weight including load shall exceed 18,000 pounds." The State Highway Commission was authorized under certain circumstances to make exceptions to this rule.<sup>8</sup> Operating under 206 permits.<sup>9</sup> Of the 458 common-carrier trucks operating under permit, 260 weighed more than 5,500 pounds and paid a mileage tax, the remainder being under said weight.<sup>10</sup> Included with trucks. Not classified.<sup>11</sup> Trailers were not permitted under law. Semitrailers are included with trucks.<sup>12</sup> Included with public-carrier busses. Not classified.



## TAXATION OF MOTOR VEHICLES, 1932

TABLE 194.—Statistical report of State taxation imposed on motor vehicles in KENTUCKY, for the year ended Dec. 31, 1932—Continued

## VEHICLE REGISTRATIONS AND FEES—Continued

Registration classification	Number registered		Rate of registration or special fee	Total registration and special fees collected	Rate of mileage tax	Total mileage tax collected
	Non-tax-paid	Tax-paid				
Busses—Continued.						
Public carrier—Continued.						
Fee for certificate of public convenience and necessity:						
Less than 7.....		84	\$10.....	\$840.00		
7 and more.....		74	\$25.....	1,850.00		
Total.....		158		2,690.00		
Tag tax:						
Up to 16, inclusive.....		115	\$10.....	1,089.89		
17 to 25, inclusive.....		62	\$25.....	1,535.45		
26 and more.....		24	\$50.....	1,200.00		
Total.....		201		3,825.34		
Fees based upon seating capacity and gross weight of vehicle:			\$0.50 per 100 pounds plus the following fees per passenger seat:			
7 or less.....		89	\$3.....	2,921.18		
8 to 16, inclusive.....		28	\$7.50.....	2,837.51		
17 to 25, inclusive.....		62	\$10.....	16,034.45		
26 to 29, inclusive.....		24	\$12.50.....	10,324.90		
30 and more.....			\$15.....			
Total.....		203		32,118.04		
City busses: <sup>13</sup>						
General registration:						
1 ton.....		1	\$30.....	30.00		
1½ tons.....		7	\$55.....	385.00		
2 tons.....		42	\$70.....	2,940.00		
2½ tons.....		12	\$85.....	1,020.00		
3 tons.....		34	\$95.....	3,230.00		
Total.....		96		7,605.00		
Registration for permit <sup>13</sup> .....		188	\$1.50 per passenger seat.....	6,283.00		
Motorcycles.....	74	804	\$5.....	3,323.00		
Total registrations and fees.....	2,698	292,113		4,226,418.46		132,604.44

## OTHER STATE FEES AND TAXES

Item	Number	Rate of fee	Amount collected	Item	Number	Rate of fee	Amount collected
State operators' licenses:				State certificates of title (issued or transferred).....	(14)		
Private operator.....				Transfer registrations.....	69,662	\$1	\$69,662
Chauffeur.....	9,973	\$2	\$18,065	Total.....			96,567
Driver of for-hire vehicle.....	4,420	2	8,840				

## GRAND TOTAL

Total State fees and taxes..... \$4,455,589.90

<sup>13</sup> City busses were classified as trucks for purposes of general information and the registration fees on the 188 city busses are included in the total shown for trucks. The registration fees of \$7,605 on 96 city busses are not duplicated in the total registration fees shown as they, together with the fees on the remaining 92 city busses, are included in the total shown for trucks. Classification of busses as to seating capacity was not available.

<sup>14</sup> Not required.

TABLE 195.—Statistical report of State taxation imposed on motor vehicles in LOUISIANA, for the year ended Dec. 31, 1932

## VEHICLE REGISTRATIONS AND FEES

Registration classification	Number registered		Rate of registration fee	Total registration fees collected	Registration classification	Number registered		Rate of registration fee	Total registration fees collected		
	Non-tax-paid	Tax-paid				Non-tax-paid	Tax-paid				
Passenger cars (horsepower):											
Under 23	198	61,236	\$0.68 per horsepower; minimum fee, \$15.	\$811,372.76				Rate per 1,000 pounds (minimum fee, \$10)			
23 to 25, inclusive	908	75,383		1,138,524.53							
26 to 30, inclusive	539	52,862		857,544.70							
31 to 35, inclusive	32	3,544		73,304.34							
36 and more	29	2,058		48,003.85							
Total	1,706	195,083		2,928,750.18							
Taxicabs		1,517	\$0.68 per horsepower plus \$2 per passenger seat; minimum fee, \$25.	29,939.22	Trailers (rated capacity in tons):						
			\$0.68 per horsepower plus fees as follows (minimum fee, \$25):		Privately owned and operated:						
			Rated capacity in pounds	Rate per 1,000 pounds	Less than 2	29	642	750 to 3,000	\$3.33	\$6.00	\$4,601.13
					Pneumatic tires	Solid tires	2		17	64	6.67
					2½	4	33	3,001 to 5,000	8.67	9.33	780.18
					3	1	58	5,001 to 6,000	12.00	13.33	2,237.64
					3½	3	16	6,001 to 7,000	17.33	18.67	692.07
					4	7	7	7,001 to 8,000	21.33	24.67	677.78
					5	10	19	8,001 to 10,000	100.00	100.00	3,746.18
					Over 5	4		Over 10,000			
					Total	68	839				14,330.22
Trucks (rated capacity in tons):					Contract carrier		(2)				(2)
Privately owned and operated:					Common carrier		(2)				(2)
Less than 1½	758	14,390	750 to 3,000	\$5 \$9	City use: 3						
1½	609	11,127	3,001 to 5,000	10 11	Less than 2	25		Same as for city-use trucks (exclusive of horsepower fee); minimum fee, \$10.			160.00
2	323	1,010	5,001 to 6,000	13 14	2	4					20.00
2½	44	665	6,001 to 7,000	18 20	3	5					50.84
3	72	319	7,001 to 8,000	26 28	4	6					240.00
3½	49	111	8,001 to 10,000	32 37	5	1					
4	3	18	Over 10,000	150 150	Total	41					470.84
5	37	28									
Total	1,895	27,668		696,763.67	Semitrailers (rated capacity in tons);						
Contract carrier		(2)		(2)	Privately owned and operated:						
Common carrier:					Less than 2	33	2,606	Same as for privately owned and operated trailers.			17,862.83
Less than 1½	2		750 to 4,000	12.50 15	2	27	636				10,560.83
1½	58		4,001 to 5,000	25.00 30	2½	9	505				9,716.30
2	12		5,001 to 6,000	35.00 40	3	9	661				24,309.29
2½	10		6,001 to 7,000	40.00 45	3½	642					22,460.64
3	6		7,001 to 8,000	45.00 50	4	106					7,854.70
3½	2		8,001 to 10,000	150.00 150	5	1	119				16,503.63
4	1		Over 10,000		Total	79	5,275				109,268.22
Over 5	5				Contract carrier		(2)				(2)
Total	96			3,648.04	Common carrier:						
City use: 3					Less than 2	8		Same as for common-carrier trucks (exclusive of horsepower fee); minimum fee, \$10.			142.56
2	320		\$0.68 per horsepower plus \$10 per ton of rated capacity; minimum fee, \$25	10,986.44	2	4					80.29
2½	142			5,826.52	2½	3					280.56
3	68			3,010.60	3	20					2,325.21
3½	91			4,368.25	3½	7					376.57
4	12			709.16	4	2					180.47
5	44			2,967.86	5	2					152.74
Over 5	28			3,049.99	Total	46					3,538.40
Total	705			30,918.82	City use: 3						
			Rated capacity in tons	Fee	Less than 2			Same as for city-use trucks (exclusive of horsepower fee); minimum fee, \$10.			1,035.00
					1½ or less	15	2		53		
			Over 1½	10 percent of rate for private trucks; minimum fee, \$15.	2½	6					3,747.50
					3	136					140.00
					3½	4					600.00
					4	15					3,761.67
					5	78					
					Total	292					9,390.45
Farm use 4	20	12,214		141,191.57							
Tractor trucks	202	1,170	\$0.68 per horsepower; minimum fee, \$25.	19,036.20							

<sup>1</sup> The rate shown applies only to the tonnage in excess of 10,000 pounds.<sup>2</sup> There was no segregation of for-hire carriers of property other than common-carrier trucks and semitrailers.<sup>3</sup> The property carriers classified as city-use vehicles were those operated exclusively within the limits of cities of over 10,000 inhabitants.<sup>4</sup> Farm-use trucks were those used exclusively by farmers in carrying farm produce raised on their own farms to market and carrying goods and merchandise back to the farms.



## TAXATION OF MOTOR VEHICLES, 1932

TABLE 195.—Statistical report of State taxation imposed on motor vehicles in LOUISIANA, for the year ended Dec. 31, 1932—Contd.

VEHICLE REGISTRATIONS AND FEES—Continued				
Registration classification	Number registered		Rate of registration fee	Total registration fees collected
	Non-tax-paid	Tax-paid		
			\$0.68 per horsepower plus fees as follows:	
			Seating capacity	Rate per passenger
Busses (seating capacity): <sup>5</sup>				
6 and 7, inclusive.....		123	1 to 7.....	\$2
8 to 20, inclusive.....	2	127	8 to 29.....	5
Over 20.....	17	174	Over 29.....	7
Total.....	19	424		
School.....		( <sup>6</sup> )		
Motorcycles.....	73	660	\$7.50	
Total registrations and fees.....	4,062	246,030		

OTHER STATE FEES AND TAXES			
Item	Number	Rate of fee	Amount collected
State operators' licenses:			
Private operator.....	None		
Chauffeur.....	19,750	\$3.....	\$59,250.00
Duplicate.....	106	Badge, \$0.50; badge and certificate, \$1.50.	146.00
State certificates of title.....	Not required.		
Nonresident permits (passenger cars).....	409	\$1.....	409.00
Total.....			59,805.00
GRAND TOTAL			
Total State fees and taxes.....			\$4,094,149.83

<sup>5</sup> There was no segregation of busses into school, contract, and public-carrier classes.<sup>6</sup> School busses are included with passenger cars.

TABLE 196.—Statistical report of State taxation imposed on motor vehicles in MAINE, for the year ended Dec. 31, 1932

## VEHICLE REGISTRATIONS AND FEES

Registration classification	Number registered								Rate of registration fee	Total registration fees collected					
	Non-tax-paid				Tax-paid										
Passenger cars.....	295				133,837				\$0.25 per horsepower plus \$0.25 per 100 pounds weight.	\$1,686,694.37					
Taxicabs.....					1,271				\$0.50 per horsepower plus \$0.50 per 100 pounds weight.	42,368.93					
Trucks (rated capacity in pounds): <sup>1</sup>	Pneumatic tires				Pneumatic tires		Solid tires		Pneumatic tires	Solid tires					
	1,000 and less.....				11,084				\$10	\$13.33	110,805.63				
	1,001 to 2,000, inclusive.....				5,789				15	20.00	90,156.64				
	2,001 to 4,000, inclusive.....				14,403		34		20	26.67	285,874.09				
	4,001 to 5,000, inclusive.....				521		10		35	46.67	16,262.13				
	5,001 to 6,000, inclusive.....				871		14		55	73.33	43,263.88				
	6,001 to 8,000, inclusive.....				494		12		80	106.67	40,618.88				
	8,001 to 10,000, inclusive.....				230		4		125	166.67	29,857.35				
	Over 10,000.....				142		1		150	200.00	16,779.84				
Fire trucks.....	386														
Total.....	1,141				33,534		75				633,618.44				
Tractors: <sup>1</sup>	Pneu- matic tires	Solid tires	Cater- pillar	Iron tires	Pneu- matic tires	Solid tires	Cater- pillar	Iron tires	{ Pneumatic: \$0.25 per horsepower plus \$0.25 per 100 pounds weight; solid, \$0.50 per horsepower plus \$0.50 per 100 pounds weight; caterpillar, \$15 flat fee; iron, \$0.25 per horsepower plus \$0.80 per 100 pounds.	{	854.80				
General use <sup>2</sup> .....	4	12	202	52		7	39								
Trailers (gross weight in pounds): <sup>1</sup>	16				1,314	3			{ Pneumatic, \$0.15 per 100 pounds gross weight; solid, \$0.40 per 100 pounds gross weight; iron, \$0.75 per 100 pounds gross weight; with carrying capacity of 4,000 pounds or more, classified and rated as trucks.	{	855.98				
	9			4	1,626	17		2				2,190.36			
		3			702	33		2					1,912.58		
	2				170	31								1,053.83	
		1			87	10									600.58
	6	1		3	116	23									
Total.....	39	5		7	4,015	117		4			9,896.26				
Busses (seating capacity): <sup>1</sup>	Pneumatic tires				Pneumatic tires				\$0.50 per horsepower plus \$0.50 per 100 pounds..	{	1,302.25				
												\$0.50 per horsepower plus \$0.50 per 100 pounds plus \$2.50 for each seat in excess of 7.	1,503.00		
														8,114.53	
															10,919.78
1 to 7, inclusive.....	1				34				\$0.25 per horsepower plus \$0.25 per 100 pounds or \$10 per 1,000 pounds capacity, whichever is higher.	{	27,237.18				
8 to 20, inclusive.....	9				21										
Over 20.....	28				58										
Total.....	38				113										
Convertibles <sup>3</sup> .....					2,548										
Motorcycles.....	110				964				\$5.....			4,662.25			
Side cars.....	40				107				\$5.....			488.50			
Total registrations and fees.....	4,1905				4,176,524							2,416,740.51			

## OTHER STATE FEES AND TAXES

Item	Number	Rate of fee	Amount collected	Item	Number	Rate of fee	Amount collected
State operators' licenses:				State operators' licenses—Continued.			
Private.....	190,448	\$2.00	\$380,896	Motorcycle.....	50	\$2.00	\$100
Chauffeur.....	27,104	3.00	81,312	State certificates of title.....	Not required		
Transfer (private to chauffeur).....	2,250	1.50	3,375	Duplicate car plates (trucks).....	231	2.00	462
Duplicate license.....	2,016	0.50	1,008	Round trip passenger permits <sup>5</sup> .....	12	10.00	120
				Total.....			467,273

## GRAND TOTAL

Total State fees and taxes..... \$2,884,013.51

<sup>1</sup> Segregation of trucks, tractors, trailers, and busses into privately owned, contract- and common-carrier classes was not possible.<sup>2</sup> In addition to the tractors registered for general use there were agricultural tractors as follows: Pneumatic tires, 16; iron tires, 172; caterpillar, 49; rate of registration fee, one tenth of that for tractors of general use; total fees collected, \$681.87.<sup>3</sup> A convertible is a motor vehicle which either has 2 bodies or is so constructed that it can be used for the transportation of passengers and/or freight.<sup>4</sup> Motorcycle side cars are not included in total registrations.<sup>5</sup> This refers to nonresident vehicles under charter, entitled to special rate for 1 round trip.



## TAXATION OF MOTOR VEHICLES, 1932

TABLE 197.—Statistical report of State taxation imposed on motor vehicles in MARYLAND, for the year ended Dec. 31, 1932

## VEHICLE REGISTRATIONS AND FEES

Registration classification	Number registered		Rate of registration fee	Total registration fees collected
	Non-tax-paid	Tax-paid		
Passenger cars.....	868	273,463	\$0.32 per horsepower	\$2,078,198.88
Taxicabs.....		6,383	\$0.32 per horsepower	46,975.47
		Pneumatic tires	Solid tires	
Trucks (rated capacity in tons): <sup>1</sup>				
1/6.....		10		21.76
1/4.....	88	7,832		59,837.68
3/4.....	14	1,717		12,957.03
1.....	76	4,191	789	36,709.69
1 1/4.....	19	832		6,424.32
1 1/2.....	306	11,526	141	93,491.65
Others, 1 1/2 and less.....	59	6,809		47,184.78
1 3/4.....	2	44		377.60
2.....	51	1,452	806	28,129.46
2 1/2.....	16	727	315	14,157.30
3.....	60	775	417	19,898.82
3 1/2.....	14	190	236	11,311.19
4.....	8	71	225	11,174.37
4 1/2.....	1	23	12	942.29
5.....	40	175	362	27,598.06
5 1/2.....		21		263.68
6.....	2	12	2	628.28
7.....		16		226.88
7 1/2.....		10		128.56
8.....		2		30.72
10.....			13	1,746.35
Unclassified.....	60	1,008		10,621.12
Total.....	816	37,533	3,318	383,861.59
Tractor trucks (rated capacity in tons): <sup>2</sup>				
1.....	4	13		300.04
1 1/4.....	8	43		1,075.00
1 3/4.....		1		25.00
2.....	1	40		1,000.00
2 1/2.....		10		250.00
3.....		26		639.76
3 1/2.....		35		875.00
4.....		14	\$25	350.00
4 1/2.....		5		125.00
5.....	1	13		325.00
7 1/2.....		5		125.00
8.....		1		25.00
Others, over 8.....		21		525.00
10.....	1			
Unclassified.....	34	74		1,850.00
Total.....	49	301		7,489.80
Trailers and semitrailers (rated capacity in tons): <sup>3</sup>				
1.....	58	719	\$10	5,825.75
2.....	16	99	30	2,438.33
3.....	3	198	50	12,001.22
4.....	1	38	70	1,341.02
5.....	3	169	90	9,846.18
Over 5.....	3	20	(4)	4,288.33
Total.....	84	1,243		35,740.83
Motorcycles.....		1,553	\$5	7,537.00

<sup>1</sup> Includes all trucks except those registered under the passenger and freight motor bus law. Of the tax-paid trucks, the capacities of all having solid tires and 18,392 having pneumatic tires were identified by inspection of the application cards. Of the remainder, the majority were identified by the manufacturers from their serial numbers. For those trucks which the manufacturers were unable to identify, the capacities were obtained approximately by comparison with trucks of the same model paying equal or similar fees. Those marked "others, 1 1/2 and less" were built by a manufacturer of light trucks, and little error is involved in the assumption that they were all of 1 1/2 tons and less capacity. In the case of those marked "unclassified", no replies were received from the manufacturers. Capacities of the non-tax-paid trucks were identified by similar means. The thirteen 10-ton trucks paying fees of \$165 each were 6-wheeled vehicles partially equipped with pneumatic tires.

<sup>2</sup> Includes all tractor trucks except those registered under the passenger and freight motor bus law. The capacities of the tractor trucks were identified by the methods used in the case of trucks: 18 tax-paid and 6 non-tax-paid by the application cards, and 209 tax-paid and 9 non-tax-paid through the agency of the manufacturers.

<sup>3</sup> Includes all trailers and semitrailers except those registered under the passenger and freight motor bus law. The rates of registration fees are doubled for trailers equipped with 2 or more metal tires.

<sup>4</sup> Special fee fixed by commissioner of motor vehicles after permission to operate is granted by the State roads commission.

TABLE 197.—Statistical report of State taxation imposed on motor vehicles in MARYLAND, for the year ended Dec. 31, 1932—Con.

## VEHICLE REGISTRATIONS AND FEES—Continued

Registration classification	Number registered		Rate of ton-mile or passenger-mile tax	Total scheduled mileage	Total ton-mile or passenger-mile tax collected
	Non-tax-paid	Tax-paid			
Vehicles registered under the passenger and freight motor bus law: <sup>5</sup>					
Trucks (rated capacity in tons):					
1½ and less.....		54	½ cent per scheduled gross ton-mile.....	657,250	\$3,659.78
Over 1½ and less than 3.....		91		929,088	10,417.60
3 and less than 5.....		89		1,008,705	18,016.82
5.....		41		493,697	10,698.35
Over 5.....		69		726,474	14,915.76
Total.....		344		3,815,214	57,708.31
Tractor trucks (rated capacity in tons):					
1½ and less.....			½ cent per scheduled gross ton-mile.....		
Over 1½ and less than 3.....					
3 and less than 5.....		3		5,671	70.51
5.....		8		48,226	883.68
Over 5.....		20		177,720	5,282.85
Total.....		31		231,617	6,237.04
Trailers and semitrailers (rated capacity in tons): <sup>6</sup>					
1½ and less.....					
Over 1½ and less than 3.....					
3 and less than 5.....		7			
5.....		46			
Over 5.....		15			
Total.....		68			
All freight vehicles.....		443		4,046,831	63,945.35
Additional payments not classified.....					3,812.82
Total payments.....					67,758.17
Busses (seating capacity): <sup>7</sup>					
7 and less.....		24	¼ cent per scheduled passenger-mile.....	402,405	1,308.94
8 to 20, inclusive.....		119		2,046,118	17,993.76
Over 20.....		590		7,930,260	141,813.63
Total.....		733		10,378,783	161,116.33
Additional payments not classified.....					14,577.61
Total payments.....					175,693.94
Total registrations and fees.....	1,817	324,970			2,803,305.68

## OTHER STATE FEES AND TAXES

## GRAND TOTAL

Item	Number	Rate	Amount collected
State operators' licenses:			
Private operator:			
Instruction.....	43,229	\$1	\$43,229.00
Private.....	26,953	2	53,906.00
Motorcycle.....	499	1	499.00
Chauffeur.....	47,089	3	141,267.00
State certificates of title (issued or transferred).....	117,869	1	117,869.00
Total.....			356,770.00

Total State fees and taxes..... \$3,160,075.68

<sup>5</sup> This law is applicable to all vehicles engaged in the public transportation of persons or property for hire operating over State, State-aid, and improved county roads, and streets and roads of incorporated towns and cities. The mileage tax is in lieu of registration fees, and no other fees are charged. Permits to operate over specified routes and under specified schedules are issued by the public service commission. All application cards for this class of vehicle were examined and compared with corresponding ledger entries. Property carriers were recorded by gross laden weight rather than by capacity, and it was necessary to convert these weights into

equivalent rated capacities. It was impossible in the time allotted to reconcile the cards fully with the ledger. The additional sums recorded chiefly relate to additional operations over those scheduled.

<sup>6</sup> In the case of trailers and semitrailers, the tax earned is charged to the hauling vehicle.

<sup>7</sup> These are all the busses reported separately from other registration classifications. Other for-hire carriers of passengers pay license fees at the rate of 32 cents per horsepower.



TABLE 198.—Statistical report of State taxation imposed on motor vehicles in MASSACHUSETTS, for the year ended Dec. 31, 1932

VEHICLE REGISTRATIONS AND FEES					VEHICLE REGISTRATIONS AND FEES—Continued				
Registration classification	Number registered		Rate of registration fee	Total registration fees collected <sup>1</sup>	Registration classification	Number registered		Rate of registration fee	Total registration fees collected <sup>1</sup>
	Non-tax-paid	Tax-paid <sup>1</sup>				Non-tax-paid	Tax-paid <sup>1</sup>		
Passenger cars.....	2, 978	804, 464	\$3, \$4.50, \$6, \$7.50..	\$2, 489, 698. 50	Semitrailers—Continued.				
Taxicabs.....		(2)		(2)	Contract carrier (rated capacity in tons):				
Trucks:					Up to 1, inclusive.....		2	Minimum fee \$6; \$1.50 per 1,000 pounds for weight in excess of 4,000 pounds, gross weight.	\$10. 00
Privately owned and operated (rated capacity in tons):					1½ to 2½, inclusive.....		52		373. 00
Up to 1, inclusive.....		49, 380	Minimum fee to 4,000 pounds, \$6; \$1.50 per 1,000 pounds for weight in excess of 4,000 pounds, gross weight.	321, 223. 33	3 to 5, inclusive.....		37		798. 00
1½ to 2½, inclusive.....		38, 315		450, 806. 44	5½ to 7½, inclusive.....		44		1, 170. 25
3 to 5, inclusive.....		5, 708		147, 556. 27	Over 7½.....		220		9, 557. 75
5½ to 7½, inclusive.....		1, 031		30, 482. 82	Total.....		355		11, 909. 00
Over 7½.....		312		10, 444. 31	Common carrier (net weight).		None		
Total.....		94, 746		960, 513. 17	Busses (seating capacity):				
Contract carrier (rated capacity in tons):					School:				
Up to 1, inclusive.....		2, 471	Same as for privately owned and operated trucks.	17, 973. 94	Up to 7, inclusive.....		643	\$2.....	1, 285. 00
1½ to 2½, inclusive.....		10, 732		131, 646. 91	8 to 20, inclusive.....				
3 to 5, inclusive.....		2, 394		75, 296. 21	Over 20.....				
5½ to 7½, inclusive.....		560		17, 609. 60	Sight-seeing and other contract:				
Over 7½.....		308		10, 444. 31	Up to 7, inclusive.....		1, 356	\$1.20 per seat.....	9, 528. 70
Total.....		16, 515		252, 970. 97	8 to 20, inclusive.....		250	\$1.50 per seat.....	3, 366. 80
Common carrier (net weight).		None			Over 20.....		102	do.....	7, 855. 50
Tractor trucks:					Total.....		1, 708		20, 751. 00
Privately owned and operated.		757	Same as for trucks. <sup>3</sup>	2, 900. 50	Public carrier:				
Contract carrier.....		14	do. <sup>3</sup>	132. 00	Up to 7, inclusive.....		73	\$1.20 per seat.....	472. 80
Common carrier.....		None			8 to 20, inclusive.....		87	\$1.50 per seat.....	2, 398. 25
Trailers:					Over 20.....		1, 490	do.....	64, 479. 00
Privately owned and operated (rated capacity in tons):					Total.....		1, 650		67, 350. 05
Up to 1, inclusive.....		134	\$5 per 1,000 pounds, gross weight. <sup>3</sup>	2, 706. 00	Motorcycles.....		1, 473	\$1.50.....	1, 974. 25
1½ to 2½, inclusive.....		135		3, 211. 00	Total registrations and fees.	2, 978	1 923, 087		1 3, 849, 070. 94
3 to 5, inclusive.....		128		7, 336. 00					
5½ to 7½, inclusive.....		70		7, 751. 00					
Over 7½.....		75		9, 204. 00					
Total.....		542		30, 208. 00					
Contract carrier (rated capacity in tons):									
Up to 1, inclusive.....		1	\$5 per 1,000 pounds gross weight. <sup>3</sup>	20. 00					
1½ to 2½, inclusive.....		25		787. 00					
3 to 5, inclusive.....		18		1, 437. 00					
5½ to 7½, inclusive.....		16		1, 551. 00					
Over 7½.....		11		1, 380. 00					
Total.....		71		5, 175. 00					
Common carrier (net weight).		None							
Semitrailers:									
Privately owned and operated (rated capacity in tons):									
Up to 1, inclusive.....		9	Minimum fee \$6; \$1.50 per 1,000 pounds for weight in excess of 4,000 pounds, gross weight.	105. 75					
1½ to 2½, inclusive.....		26		443. 75					
3 to 5, inclusive.....		27		514. 75					
5½ to 7½, inclusive.....		27		657. 25					
Over 7½.....		60		2, 482. 00					
Total.....		149		4, 203. 50					

## OTHER STATE FEES AND TAXES

Item	Number	Rate of fee	Amount collected
State operators' licenses:			
Private operator.....	1, 015, 874	\$2	\$2, 031, 748. 00
Chauffeur.....			
State certificates of title.....	Not required		
Original license examinations.....	79, 925	1-2	142, 964. 00
Miscellaneous.....			49, 677. 39
Total.....			2, 224, 389. 39

## GRAND TOTAL

Total State fees and taxes..... \$6, 073, 460. 33

<sup>1</sup> The numbers of vehicles and registration fees reported here include reissues at \$1 each. Information furnished to the Bureau in connection with the regular motor-vehicle registration table for 1932 indicates that approximately 111,000 registration numbers were reissued for passenger cars, and approximately 9,000 for trucks.

<sup>2</sup> Included with passenger cars.

<sup>3</sup> Massachusetts Laws, Statutes, etc., 1932, ch. 90, sec. 33, reads: "For the registration of every trailer \* \* \* used for the transportation of goods \* \* \* fifty

cents \* \* \* and of every gasoline-driven automobile so used, fifteen cents, for every hundred pounds of the weight of such vehicle and of its maximum carrying capacity, but in no event less than \$20 in the case of a non-gasoline-driven automobile so used or six dollars in the case of a gasoline-driven automobile so used \* \* \*."

TABLE 199.—Statistical report of State taxation imposed on motor vehicles in MICHIGAN, for the year ended Dec. 31, 1932

VEHICLE REGISTRATIONS AND FEES<sup>1</sup>

Registration classification	Number registered		Rate of registration fee <sup>2</sup>	Total registration fees collected	Rate of public-utility permit fees	Total public-utility permit fees collected
	Non-tax-paid	Tax-paid				
Passenger cars <sup>3</sup> .....	2,557	1,001,130	\$0.55 per 100 pounds.....	\$14,105,479.89		
Taxicabs and passenger cars used for commercial purposes. <sup>3</sup>		10,796	Up to 2,500 pounds, \$0.65 per 100 pounds; from 2,501 to 4,000 pounds, \$0.80 per 100 pounds; from 4,001 to 6,000 pounds, \$1 per 100 pounds; over 6,000 pounds, \$1.25 per 100 pounds.	212,873.30		
Trucks (net weight in pounds):						
Privately owned and operated:						
Up to 4,000, inclusive.....		494,769	Up to 2,500 pounds, \$0.65 per 100 pounds; from 2,501 to 4,000 pounds, \$0.80 per 100 pounds; from 4,001 to 6,000 pounds, \$1 per 100 pounds; over 6,000 pounds, \$1.25 per 100 pounds.	41,857,642.98		
4,001 to 6,000, inclusive.....		416,546		4750,681.05		
6,001 to 8,000, inclusive.....		43,642		4306,791.53		
8,001 to 11,000, inclusive.....		42,441		4276,337.26		
11,001 to 12,000, inclusive.....		4467		466,382.13		
Over 12,000.....		41,222		4204,483.18		
Total.....	6,410	119,087		3,462,318.13		
Contract carrier:						
Up to 4,000, inclusive.....		162	Same as for privately owned and operated trucks.	4,399.00	\$1 per 100 pounds; seasonal permits prorated; \$0.50 per 100 pounds on one-way load permits. Additional equipment prorated.	\$5,179.79
4,001 to 6,000, inclusive.....		367		17,287.60		16,126.12
6,001 to 8,000, inclusive.....		238		20,275.00		9,939.86
8,001 to 11,000, inclusive.....		178		21,650.25		14,303.08
11,001 to 12,000, inclusive.....		43		6,015.00		3,013.25
Over 12,000.....		66		10,447.50		4,647.41
Total.....		1,054		80,074.35		53,209.51
Common carrier:						
Up to 4,000, inclusive.....		30	Same as for privately owned and operated trucks.	837.75	\$1 per 100 pounds; additional equipment and seasonal permits prorated.	964.50
4,001 to 6,000, inclusive.....		82		4,041.35		3,854.10
6,001 to 8,000, inclusive.....		90		6,924.00		5,582.86
8,001 to 11,000, inclusive.....		49		6,048.25		4,321.17
11,001 to 12,000, inclusive.....		16		2,163.00		1,743.75
Over 12,000.....		22		3,792.50		2,239.89
Total.....		289		23,806.85		18,706.27
Tractor trucks (net weight in pounds):						
Privately owned and operated:						
Up to 4,000, inclusive.....		4941	Same as for trucks.....	422,647.60		
4,001 to 6,000, inclusive.....		4348		416,371.80		
6,001 to 9,000, inclusive.....		4288		424,964.69		
9,001 to 10,000, inclusive.....		456		47,272.16		
Over 10,000.....		440		45,241.97		
Total.....		1,673		76,498.22		
Contract carrier:						
Up to 4,000, inclusive.....		81	Same as for trucks.....	2,347.10	Same as for trucks.....	2,062.50
4,001 to 6,000, inclusive.....		182		8,902.90		6,073.70
6,001 to 9,000, inclusive.....		119		10,277.50		6,223.48
9,001 to 10,000, inclusive.....		28		3,171.50		1,541.20
Over 10,000.....		28		4,003.50		2,243.32
Total.....		438		28,702.50		18,144.20
Common carrier:						
Up to 4,000, inclusive.....		186	Same as for trucks.....	5,326.60	Same as for trucks.....	5,386.74
4,001 to 6,000, inclusive.....		248		11,979.00		9,357.03
6,001 to 9,000, inclusive.....		246		22,971.25		19,238.60
9,001 to 10,000, inclusive.....		28		2,864.50		2,387.00
Over 10,000.....		24		3,429.68		2,858.06
Total.....		732		46,571.03		39,227.43
Trailers and semitrailers (net weight in pounds):						
Privately owned and operated:						
Up to 2,000, inclusive.....		471,938	\$0.50 per 100 pounds up to 1,000 pounds, \$1 per 100 pounds for all other weights.	4146,113.74		
2,001 to 2,500, inclusive.....		4321		46,713.50		
2,501 to 4,000, inclusive.....		4864		425,404.45		
4,001 to 6,000, inclusive.....		4866		440,958.85		
6,001 to 8,000, inclusive.....		41,023		468,266.70		
8,001 to 10,000, inclusive.....		4495		444,507.25		
Over 10,000.....		4292		434,794.25		
Total.....	627	75,799		366,763.74		
Contract carrier:						
Up to 2,000, inclusive.....		17	Same as for private trailers.....	238.50	Same as for trucks.....	211.40
2,001 to 2,500, inclusive.....		6		127.50		120.18
2,501 to 4,000, inclusive.....		64		2,145.25		1,634.25
4,001 to 6,000, inclusive.....		205		10,453.75		9,196.82
6,001 to 8,000, inclusive.....		357		25,222.00		15,298.74
8,001 to 10,000, inclusive.....		112		9,861.00		7,508.61
Over 10,000.....		40		4,803.00		2,764.05
Total.....		801		52,851.00		36,734.05

<sup>1</sup> All figures were taken from the files of the public utilities commission, except as noted.<sup>2</sup> The registration rate after Aug. 1 was one-half the yearly rate. No information was available as to segregation of vehicles with regard to type of tire.<sup>3</sup> Figures were taken from the files of the office of the Secretary of State.<sup>4</sup> Figures were obtained by taking the difference between the figures obtained from the office of the Secretary of State and those from the files of the public utilities commission.



## TAXATION OF MOTOR VEHICLES, 1932

TABLE 199.—Statistical report of State taxation imposed on motor vehicles in MICHIGAN, for the year ended Dec. 31, 1932—Contd.

## VEHICLE REGISTRATIONS AND FEES—Continued

Registration classification	Number registered		Rate of registration fee	Total registration fees collected	Rate of public-utility permit fees	Total public utility permit fees collected
	Non-tax-paid	Tax-paid				
Trailers and semitrailers—Continued.						
Common carrier:						
Up to 2,000, inclusive.....		6	Same as for private trailers.....	\$105.80	Same as for trucks.....	\$74.60
2,001 to 2,500, inclusive.....		3		71.00		66.00
2,501 to 4,000, inclusive.....		140		4,898.00		4,277.95
4,001 to 6,000, inclusive.....		321		15,546.70		12,472.35
6,001 to 8,000, inclusive.....		244		16,380.00		16,409.86
8,001 to 10,000, inclusive.....		182		15,680.00		14,653.49
Over 10,000.....		42		4,749.75		3,842.75
Total.....		938		57,431.25		51,797.00
Busses: <sup>3</sup>						
School and sight-seeing <sup>4</sup> .....	1,099	485	Same as for trucks.....	73,628.30	Same as for trucks.....	64,735.91
Public carrier <sup>5</sup> .....		540	do.....	65,658.55		
Motorcycles.....		2,998	\$4.....	11,340.00		
Total registrations and fees.....	10,693	1,216,760		18,663,997.11		282,554.37

## OTHER STATE FEES AND TAXES

Item	Number	Rate of fee	Total fees collected	Item	Number	Rate of fee	Total fees collected
State operators' licenses:				Public-utility extra plate and transfer fees:			
Private operator.....	394,716	\$1.00	\$394,716.00	Interstate plates on all cars given a permit from Jan. 1 to Sept. 18, 1932.....	837	1.00	837.00
Duplicate operator.....	7,373	1.00	7,373.00	Plates for each piece of equipment given a permit from Sept. 19 to Dec. 31.....	642	.30	192.60
Chauffeur.....	60,856	2.00	116,894.00	Transfer fees.....	136	1.00	136.00
State certificates of title:				Total.....			914,088.60
Titles.....	122,105	1.00	122,105.00				
Title transfers.....	248,327	1.00	256,909.00				
Duplicate titles.....	17,164	.50					
	14,926	1.00	14,926.00				

## GRAND TOTAL

Total State fees and taxes..... \$19,860,640.08

<sup>3</sup> Figures were taken from the files of the office of the Secretary of State.

<sup>4</sup> Not segregated as to use or passenger-carrying capacity.

<sup>5</sup> After Sept. 1.

TABLE 200.—Statistical report of State taxation imposed on motor vehicles in MINNESOTA, for the year ended Dec. 31, 1932

## VEHICLE REGISTRATIONS AND FEES

Registration classification	Number registered		Rate of registration fee <sup>2</sup>	Total registration fees collected <sup>1</sup>
	Non-tax-paid <sup>1</sup>	Tax-paid		
Passenger cars.....	1,287	581,088	2.4 percent of value	\$7,922,662.12
Taxicabs.....		(3)	do.....	(3)
Trucks (rated capacity in tons): Privately owned and operated:				
1 and under.....	1,057	75,688	2.4 or 3.4 percent of value, according to use.	\$936,224.20
1½.....	749	12,859		464,142.41
2.....	284	2,039		82,638.40
2½.....	163	954		61,866.73
3.....	144	743		53,988.49
3½.....	210	237		19,510.22
4.....	20	34		3,628.85
4½.....		11		1,082.45
5.....	75	243		29,423.57
6.....	13	14		2,736.20
7.....		2		292.47
7½.....		5		841.43
8.....		3		603.44
10.....	13	8		1,115.39
Total.....	2,728	92,840		1,658,094.25
Contract carrier:				
1 and under.....		3,398	do.....	51,778.20
1½.....		3,644		77,925.32
2.....		511		20,296.06
2½.....		193		12,940.65
3.....		329		23,248.70
3½.....		58		4,792.80
4.....		15		1,457.14
4½.....		3		255.00
5.....		27		3,352.49
6.....		4		391.26
7.....		1		100.98
7½.....		3		472.55
8.....		1		217.60
Total.....		8,187		197,228.75
Common carrier:				
1 and under.....		31	10 percent of value.	927.69
1½.....		61		3,920.52
2.....		40		5,233.73
2½.....		41		7,988.32
3.....		47		9,929.56
3½.....		10		2,786.40
4.....		6		1,996.55
5.....		5		2,588.75
7½.....		2		1,871.35
Total.....		243		37,242.87
Tractor trucks (rated capacity in tons): Privately owned and operated:				
1 and under.....	3	9	2.4 or 3.4 percent of value, according to use.	161.62
1½.....		38		915.30
2.....	61	19		770.12
2½.....		4		323.75
3.....	3	10		790.24
3½.....		1		95.29
4.....	1	1		90.38
5.....	19	1		109.90
6.....		1		166.31
7½.....	2			.70
10.....	13			4.55
Total.....	102	84		3,428.16
Contract carrier:				
1 and under.....		27	do.....	498.21
1½.....		114		2,202.95
2.....		44		1,713.53
2½.....		17		754.96
3.....		36		2,343.90
3½.....		6		561.75
4.....		7		677.59
5.....		4		494.20
6.....		4		357.35
7.....		2		307.53
Total.....		261		9,911.97
Common carrier:				
1½.....		8	10 percent of value.	698.85
2.....		7		465.73
2½.....		2		278.58
3.....		14		3,057.40
4.....		2		435.45
5.....		2		848.75
Total.....		35		5,784.76
Trailers (rated capacity in tons): Privately owned and operated:				
1 and under.....	285	19,947	2.4 or 3.4 percent of value, according to use.	\$40,463.78
1½.....	39	223		996.69
2.....	33	331		1,850.09
2½.....		22		120.11
3.....	20	220		3,737.08
3½.....	2	7		138.18

## VEHICLE REGISTRATIONS AND FEES—Continued

Registration classification	Number registered		Rate of registration fee <sup>2</sup>	Total registration fees collected <sup>1</sup>
	Non-tax-paid <sup>1</sup>	Tax-paid		
Trailers—Continued. Privately owned and operated—Continued.				
4.....		57	2.4 or 3.4 percent of value, according to use.	\$671.97
4½.....		4		94.32
5.....	13	122		2,553.40
6.....		14		336.96
7.....		20		685.02
7½.....		8		400.41
8.....		7		300.99
9.....		2		41.57
10.....	2	27		782.60
12.....		2		51.20
13.....		1		29.07
15.....		3		147.06
18.....		1		36.00
20.....		5		289.15
Total.....	394	21,023		53,725.65
Contract carrier:				
1 and under.....		107	do.....	224.79
1½.....		21		90.51
2.....		48		424.36
2½.....		3		21.42
3.....		87		1,485.13
4.....		11		420.72
4½.....		2		47.74
5.....		78		2,039.76
6.....		14		362.53
7.....		2		52.65
7½.....		6		255.43
8.....		13		196.89
10.....		18		458.36
12.....		1		12.58
20.....		1		86.29
30.....		1		85.68
35.....		1		70.00
40.....		1		80.00
45.....		1		137.70
Total.....		416		6,552.54
Common carrier:				
2.....		5	10 percent of value.	286.85
3.....		38		2,895.91
3½.....		7		531.10
4.....		7		510.13
5.....		10		998.54
6.....		3		261.55
7.....		6		633.88
7½.....		5		729.45
8.....		4		329.60
10.....		5		1,000.66
Total.....		90		8,177.67
Busses (seating capacity): School:				
5.....			2.4 percent of value	
6 to 15, inclusive.....	8	(3)		2.80
16 and over.....	310			108.50
Total.....	318			111.30
Sight-seeing.....		(3)	do.....	
Public carrier:				
5.....		3	10 percent of value.	69.89
6 to 15, inclusive.....	27			6,810.90
16 and over.....	185			104,400.44
Total.....		215		111,281.23
Motorcycles.....	111	1,704	\$3; \$2 additional for side car.	5,883.31
Total registrations and registration fees.....	4,940	706,186		10,020,084.58
Total franchise fees collected <sup>4</sup> .....				\$1,300.00

## OTHER STATE FEES AND TAXES

Item	Number	Rate of fee	Amount collected
State operators' licenses:			
Private operator.....	43,215	First examination \$1.50; renewal, \$1.....	\$49,383.00
Chauffeur.....			
State certificates of title.....	Not required		
Duplicate registration certificates.....	1,781	\$0.25.....	\$445.25
Total.....			49,828.25

## GRAND TOTAL

Total State fees and taxes..... \$10,071,212.83

<sup>1</sup> Cars "registered but non-tax-paid" did not pay any fee or tax although a charge of 35 cents was made to cover cost of plates. The amount of this charge is included in total registration fees.

<sup>2</sup> Value for the first year of motor-vehicle life is construed to mean the factory list price as of October 1 preceding the year for which the tax is levied; value for each succeeding year is such base price less 10 percent for the second year, less 20 percent for the third year, etc., with a maximum depreciation of 90 percent.

<sup>3</sup> Included with passenger cars.

<sup>4</sup> Total franchise fees include \$875 on common-carrier trucks and \$425 on public-carrier busses. The rate was \$50 for application for franchise and \$25 for application for transfer of franchise.



## TAXATION OF MOTOR VEHICLES, 1932

TABLE 201.—Statistical report of State taxation imposed on motor vehicles in MISSISSIPPI, for the year ended Dec. 31, 1932

## VEHICLE REGISTRATIONS AND FEES

Registration classification	Number registered but non-tax-paid <sup>2</sup>	First registration, Jan. 1 to June 30, 1932 <sup>1</sup>				Second registration, July 1 to Dec. 31, 1932 <sup>1</sup>							
		Number registered and tax-paid	Rate of registration fee <sup>3</sup>			Total registration fees collected <sup>2</sup>	Capacity	Number registered	Rate of registration fee <sup>3</sup>		Total registration fees collected	Rate of mileage tax <sup>4</sup>	Total mileage tax collected
Passenger cars.....	665	126,505	\$1 per tag plus \$0.10 per horsepower plus \$0.40 per 100 pounds.			\$1,586,718.23							
Taxicabs.....		( <sup>5</sup> )				( <sup>5</sup> )							
Trucks (carrying capacity in tons):			Solid tires, \$1 per tag plus—	2 pneumatic tires, \$1 per tag plus—	4 pneumatic tires, \$1 per tag plus—								
Privately owned and operated: <sup>6</sup>							Tons						
Up to 1.....		7,464	\$10	\$10.00	\$10.00	78,879.06	1/2.....	2		\$10.63	\$0.0005.....	\$18.79	
1.....		9,514	15	13.13	11.25	113,414.48	1.....	3		33.42			
1 1/2.....		7,655	30	26.25	22.50	167,035.42	1 1/2.....	1		15.50	\$0.0015.....	11.00	
2.....		435	60	52.50	45.00	20,918.66	2.....	3		52.50			
2 to 3.....		198	75	65.63	56.25	11,860.69	2 to 3.....	178	\$84 and \$108	3,456.84	\$0.006 and \$0.007.....	82.31	
3 plus.....		118	125	109.38	93.75	8,489.63	3 to 4.....	521	\$132 and \$156	20,486.23	\$0.009 and \$0.011.....	271.57	
4 plus.....		35	260	227.50	195.00	2,684.84	4 plus.....	104	\$192 and \$240	6,900.82	\$0.013 and \$0.016.....	659.11	
5 plus.....		25	340	297.50	255.00	2,469.74	5 plus.....	9	\$300	806.02			
6 plus.....		2	450	393.75	337.50	102.00	6 plus.....	11	\$360	749.39	\$0.025.....	48.00	
7 plus.....			600	525.00	450.00		7 plus.....				\$0.03.....	459.08	
Unclassified.....	1,322	1,040				4,789.86	Unclassified.....	6		271.73		336.24	
Total.....	1,322	726,486				410,644.38		838		32,783.08		1,886.10	
Contract (permit) carrier <sup>6</sup> .....							Up to 1/2.....	144	\$2.00.....	\$2.50.....	293.17	\$0.005.....	( <sup>5</sup> )
							1 1/2.....	355	\$2.00.....	\$2.50.....	804.91	\$0.005.....	
							2.....	525	\$2.00.....	\$2.50.....	1,076.51	\$0.005.....	
							2 to 3.....	359	\$2.00.....	\$2.50.....	875.74	\$0.005.....	
							3 plus.....	383	\$2.25 and \$2.50	\$2.81 and \$3.13	1,164.89	\$0.007 and \$0.009.....	
							4 plus.....	317	\$2.75 and \$3.00	\$3.44 and \$3.75	1,089.02	\$0.009 and \$0.011.....	
							5 plus.....	303	\$3.50 and \$4.00	\$4.38 and \$5.00	1,426.95	\$0.013 and \$0.016.....	
							6 plus.....	64	\$4.50.....	\$5.63.....	371.72	\$0.020 and \$0.025.....	
							7 plus.....	219	\$5.00.....	\$6.25.....	709.16	\$0.025 and \$0.030.....	
							Unclassified.....	299			793.16		
Total.....								2,968			8,605.23		
Common carrier <sup>6</sup> .....		None											
Tractor trucks.....		None											
Trailers and semitrailers (rated capacity in tons):													
Privately owned and operated:													
Up to 1.....		2,021	\$15.....			\$28,762.51							
Up to 2.....		355	\$25.....			9,085.37							
Up to 3.....		82	\$40.....			4,061.51							
Up to 4.....		16	\$60.....			1,199.74							
Up to 5.....		14	\$80.....			1,664.91		1	\$240.....		48.00		
Unclassified.....	82	92				1,388.79							
Total.....	82	102,580				46,162.83		1			48.00		

<sup>1</sup> The Mississippi Legislature amended the motor-vehicle code during 1932, and all busses, and trucks and trailers of 2 1/2 tons carrying capacity or more were required to reregister on July 1 under the new rates imposed. For a complete statement of motor-vehicle rates in Mississippi in 1932, the reader is referred to the Mississippi Code, 1930, ch. 138, secs. 5602-5627, and the 1933 supplement to the Mississippi Code, 1930 secs. 5627-2 to 5627-27.

<sup>2</sup> There are no free registrations in Mississippi. Each vehicle registered pays \$1 for tag and all vehicles must register except Federal, fire, and police cars. The vehicles listed as non-tax-paid did not pay a regular registration fee but paid a tag tax of \$1 and this fee is included in the registration fees shown.

<sup>3</sup> The rates of registration fees are as shown by the statistician who prepared the Mississippi report, with the correction of certain obvious errors.

<sup>4</sup> Mileage tax was required on commercial motor vehicles for mileage in excess of 12,000 miles, whether vehicle was loaded or empty. Law went into effect July 1, 1932.

<sup>5</sup> Taxicabs are included with private automobiles. The number operated was only obtainable from municipalities.

<sup>6</sup> For-hire carriers were not segregated in the auditor's records. Trucks other than those operating on regular schedule between fixed termini were all included in the privately owned and operated group.

<sup>7</sup> The number of privately owned and operated trucks registered and tax-paid includes 1,322 State or municipal trucks, non-tax-paid and unclassified as to capacity. These vehicles are not included in the total registered tax-paid vehicles.

<sup>8</sup> A contract carrier is a carrier from without the State operating on a permit to use Mississippi roads. The term also includes Mississippi owned trucks on which the regular road and bridge privilege tax has not been paid, but which are permitted to operate for 1 or more trips specifically paid for. As long as a truck is not used over the roads no tax is required. There is a capacity-mile tax on this group, whether empty or loaded, and this tax is included in the fees shown in the registration fee column.

<sup>9</sup> The term "common carrier" is applied to carriers operating on regular schedules between fixed termini. There were no trucks of this class recorded in the auditor's office.

<sup>10</sup> The number of privately owned and operated trailers and semitrailers registered and tax-paid includes 82 non-tax-paid vehicles, unclassified as to capacity, which are not included in the total registered tax-paid vehicles.

TABLE 201.—Statistical report of State taxation imposed on motor vehicles in **MISSISSIPPI**, for the year ended Dec. 31, 1932—Con.

## VEHICLE REGISTRATIONS AND FEES—Continued

Registration classification	Number registered but non-tax paid	First registration, Jan. 1 to June 30, 1932		Second registration, July 1 to Dec. 31, 1932						
		Number registered and tax-paid	Rate of registration fee	Total registration fees collected	Capacity	Number registered	Rate of registration fee	Total registration fees collected	Rate of mileage tax	Total mileage tax collected
Busses (seating capacity):										
School <sup>11</sup> -----		1,789	\$1 per tag plus \$10.-----	\$20,579.71						
Sight-seeing and other contract: <sup>12</sup>					Passengers					
1 to 7, inclusive.-----	15	\$1 per tag plus \$0.10 per horsepower plus \$0.40 per 100 pounds plus \$4 per seat capacity in each county entered.	{	340.09	1 to 7.-----	89	\$30.-----	\$1,152.86		
8 to 13, inclusive.-----	11			591.25						
14 to 20, inclusive.-----	14			990.83	14 to 20.-----	9	\$90.-----	371.46		
21 to 26, inclusive.-----	46			5,743.82	21 to 26.-----	8	\$120.-----	519.69		
26 and more.-----	22			2,964.80						
Unclassified.-----	46		{	5,505.84	Unclassified.	4		71.85		
Total.-----	154			16,136.63		110		2,115.86		
Public carrier: <sup>13</sup>										
1 to 7, inclusive.-----					1 to 7.-----	5	\$1 per tag plus \$0.10 per horsepower plus \$0.40 per 100 pounds plus \$4 per seat capacity in each county entered.	86.23	¼ cent per mile.-----	\$122.00
8 to 13, inclusive.-----					8 to 13.-----	3		36.06	½ cent per mile.-----	647.31
14 to 20, inclusive.-----					14 to 20.-----	1		36.10	¾ cent per mile.-----	510.03
21 to 26, inclusive.-----					21 to 26.-----	16		324.03	1 cent per mile.-----	874.51
26 and more.-----					26 and more.-----	8		320.96	1½ cents per mile.-----	704.55
Total.-----						33		803.38		2,858.40
Contract carrier: <sup>13</sup>										
1 to 7, inclusive.-----						1		2.00		
8 to 13, inclusive.-----						6		24.21		
Total.-----						7		26.21		
Hearse and ambulances.-----	46	\$1 per tag plus \$25.-----		1,389.98						
Motorcycles.-----	9	144	\$10; with side car, \$15.-----	1,491.93						
Total registrations and fees.-----	2,078	156,300		2,083,123.69		3,957		44,381.76		4,744.50

## OTHER STATE FEES AND TAXES

Item	Number	Rate of fee	Amount collected	Item	Number	Rate of fee	Amount collected
State operators' licenses.....	None Not required 2,363			Nonresident permits.....	38	\$1.00	\$38.00
State certificates of title.....				Total.....			5,945.50
Substitute tags.....		\$2.50	\$5,907.50				

## GRAND TOTAL

Total State fees and taxes..... \$2,138,195.45

<sup>11</sup> Capacity classification of school busses was not available.<sup>12</sup> Prior to July 1, 1932, Mississippi law did not require the auditor to segregate public-carrier busses from other busses.<sup>13</sup> A contract-carrier bus is a bus from without the State making a temporary trip over Mississippi roads.



## TAXATION OF MOTOR VEHICLES, 1932

TABLE 202.—Statistical report of State taxation imposed on motor vehicles in MISSOURI, for the year ended Jan. 31, 1933

## VEHICLE REGISTRATIONS AND FEES

Registration classification	Number registered		Rate of registration fee	Total registration fees collected	Special license fee based on load or passenger capacity <sup>1</sup>			
	Non-tax-paid	Tax-paid			Capacity	Number paying fee	Rate of fee	Total fees collected
Passenger cars.....	<sup>2</sup> 1,979	617,995	Less than 12 horsepower..... \$7.50 12 and less than 24 horsepower. 10.50 24 and less than 36 horsepower. 16.50 36 and less than 48 horsepower. 22.50 48 and less than 60 horsepower. 25.50 60 and less than 72 horsepower. 31.50 72 horsepower and over..... 37.50	\$8,039,423.86				
Taxicabs.....		( <sup>3</sup> )		( <sup>3</sup> )				
Trucks (rated capacity in tons):	( <sup>2</sup> )							
Privately owned and operated:								
Less than 1½.....		60,510	\$10.50.....	580,039.52				
1½.....		27,499	10.50.....	256,482.70				
2.....		2,895	18.00.....	45,207.60				
Over 2 to 3, inclusive.....		5,493	18.00.....	94,574.30				
3½ to 5.....		1,395	18.00.....	23,333.28				
5.....		333	27.00.....	8,720.50				
6.....		4	30.00.....	105.00				
7.....		12	36.00.....	378.00				
8 and over.....		10	36 plus \$15 for each ton or major fraction thereof in excess of 8 tons.	420.00				
Total.....		98,151		1,009,260.90				
Contract carrier:								
Less than 1½.....		2	Same as for privately owned trucks.	21.00				
1½.....		25		262.50				
2.....		28		504.00				
Over 2 to 3, inclusive.....		17		306.00				
3½ to 5.....		2		36.00				
5 and over.....								
Total.....		74		1,129.50				
Common carrier:								
Less than 1½.....		25	Same as for privately owned trucks.	262.50	Tons			
1½.....		607		6,373.50	Over 1½ to 2, inclusive.....	65	\$25	\$815.00
2.....		204		3,672.00	Over 2 to 3, inclusive.....	454	65	14,576.25
Over 2 to 3, inclusive.....		162		2,916.00	Over 3 to 4, inclusive.....	300	100	14,720.84
3½ to 5.....		30		540.00	Over 4 to 5, inclusive.....	117	135	8,752.50
5.....		10		270.00	Over 5 to 6, inclusive.....	64	175	5,600.00
6.....		1		30.00	Over 6 to 7, inclusive.....	8	225	900.00
7.....		1		36.00	Over 7 to 8, inclusive.....	19	275	2,543.75
8 and over.....					Over 8 to 9, inclusive.....	10	350	1,662.50
					Over 9.....	3	500	750.00
Total.....		1,040		14,100.00				
Tractor trucks.....	( <sup>4</sup> )	( <sup>4</sup> )		( <sup>4</sup> )		1,040		50,320.84
Trailers and semitrailers (rated capacity in tons):								
Privately owned and operated:								
1½ and less.....		7,647	Trailer rates one half of truck rates. Semitrailer rates one fourth of truck rates (based on live load capacity).	16,499.67				
2.....								
Over 2 to 5.....		1,234		5,246.25				
5.....		686		5,020.52				
6.....		184		1,515.50				
7.....		112		1,292.50				
8 and over.....		31		890.25				
Total.....		9,894		30,464.69				
Contract carrier:								
3 and less.....			Same as for privately owned and operated trailers and semitrailers.	36.00				
3½ to 5.....		4		13.50				
5.....		1		30.00				
6.....		2						
7.....								
8 and over.....		11		449.25				
Total.....		18		528.75				
Common carrier:								
Less than 1½.....			Same as for privately owned and operated trailers and semitrailers.		Over 1½ to 2 inclusive.....		25	
1½.....					Over 2 to 3, inclusive.....	1	65	32.50
2.....					Over 3 to 4, inclusive.....	1	100	50.00
Over 2 to 3, inclusive.....		1		9.00	Over 4 to 5, inclusive.....	16	135	1,080.00
3½ to 5.....		10		90.00	Over 5 to 6, inclusive.....	20	175	1,633.34
5.....		7		94.50	Over 6 to 7, inclusive.....	21	225	2,306.25
6.....		20		300.00	Over 7 to 8, inclusive.....	22	275	3,025.00
7.....		21		378.00	Over 8 to 9, inclusive.....	11	350	1,925.00
8 and over.....		37		808.50	Over 9.....	4	500	1,000.00
Total.....		96		1,680.00		96		11,052.09

<sup>1</sup> This law was effective August 1932, hence fees were all paid for semiannual or quarterly periods. The amounts collected are for the year ended Dec. 31, 1932.

<sup>2</sup> The total number of official passenger cars and trucks which paid no tax was 1,979. The number of each could not be determined.

<sup>3</sup> Included with passenger cars.

<sup>4</sup> Included with trucks.

TABLE 202.—Statistical report of State taxation imposed on motor vehicles in MISSOURI, for the year ended Jan. 31, 1933—Contd.

## VEHICLE REGISTRATIONS AND FEES—Continued

Registration classification	Number registered		Rate of registration fee	Total registration fees collected	Special license fee based on load or passenger capacity			
	Non-tax-paid	Tax-paid			Capacity	Number paying fee	Rate of fee	Total fees collected
Busses:								
School.....		( <sup>5</sup> )		( <sup>5</sup> )				
Sight-seeing and contract carrier.....		( <sup>5</sup> )		( <sup>5</sup> )				
Public carrier (seating capacity):					Seating capacity			
4.....		17	Same as for privately owned trucks allowing 150 pounds per passenger.	( <sup>6</sup> )	4.....	17	\$10 per passenger seat	\$36,715.00
6.....		30			6.....	30		
7.....		5			7.....	5		
8.....		1			8.....	1		
10.....		3			10.....	3		
11.....		1			11.....	1		
12.....		10			12.....	10		
13.....		3			13.....	3		
14.....		5			14.....	5		
15.....		2			15.....	2		
16.....		5			16.....	5		
17.....		1			17.....	1		
19.....		3			19.....	3		
20.....		8			20.....	8		
21.....		17			21.....	17		
22.....		1			22.....	1		
24.....		3			24.....	3		
25.....		14			25.....	14		
29.....		64			29.....	64		
30.....		3			30.....	3		
35.....		3			35.....	3		
40.....		1			40.....	1		
Total.....		200				200		36,715.00
Motorcycles.....	21	1,545	\$6.....	7,298.03				
Total registrations and fees.....	2,000	729,013		9,103,885.73		1,336		98,087.93

## OTHER STATE FEES AND TAXES

Item	Number	Rate of fee	Amount collected	Item	Number	Rate of fee	Amount collected
State operators' licenses:				State certificates of title (issued or transferred).....	265,758	\$1	\$267,028.50
Private operator.....	6,419	\$3	\$19,191.00	Total.....			393,397.50
Chauffeur.....	35,677	3	107,178.00				

## GRAND TOTAL

Total State fees and taxes..... \$9,595,371.16

<sup>5</sup> School, sight-seeing, and other contract busses are included with passenger cars, paid the same rate of registration fee as passenger cars, and total fees collected are included with passenger car fees and are not separable therefrom. These two classes of busses were not under official jurisdiction and were not subject to any special tax or fee.

<sup>6</sup> Total registration fees collected on public-carrier busses are included with passenger car fees and are not separable therefrom. The 200 busses on which these fees were collected are not included with passenger-car registrations.



## TAXATION OF MOTOR VEHICLES, 1932

TABLE 203.—Statistical report of State taxation imposed on motor vehicles in MONTANA, for the year ended Dec. 31, 1932

VEHICLE REGISTRATIONS AND FEES					VEHICLE REGISTRATIONS AND FEES—Continued				
Registration classification	Number registered		Rate of registration fee <sup>1</sup>	Total registration fees collected	Registration classification	Number registered		Rate of registration fee <sup>1</sup>	Total registration fees collected
	Non-tax-paid	Tax-paid				Non-tax-paid	Tax-paid		
Passenger cars.....	403	88,611	Manufacturer's weight: Under 2,750 pounds... \$10 2,750 to 4,500 pounds... 15 Over 4,500 pounds... 25	\$985,855.00	Motorcycles.....	7	198	\$4.....	\$768.00
Taxicabs.....		(2)		(2)	Total registrations and registration fees.....	1,380	109,461		1,217,366.35
Trucks:					Total public service fees collected <sup>7</sup> .....				\$4,480.00
Privately owned and operated (rated capacity in tons):					OTHER STATE FEES AND TAXES				
Not over 1.....	420	14,261	\$10.....	132,617.00	Item	Number	Rate of fee	Amount collected	
Over 1 to 1½, inclusive.....	251	5,321	\$16.....	70,640.00	State operators' licenses:				
Over 1½ to 2, inclusive.....	100	578	\$22.50.....	12,037.50	Chauffeur.....	335	\$2.....	\$670.00	
Over 2 to 3, inclusive.....	99	358	\$37.50.....	11,887.60	State certificates of title:				
Over 3 to 5, inclusive.....	70	74	\$60.....	3,285.00	New title.....	8,671	\$1.....	8,671.00	
Over 5.....	3		\$200.....		Transfer of title.....	16,325	\$1.....	16,325.00	
Total.....	943	20,592		230,467.10	Duplicate certificate.....	1,428	\$0.25.....	357.00	
Contract carrier.....		(3)		(3)	Penalties <sup>8</sup> .....		10 percent of registration fee.	13,720.75	
Common and public carrier.....		(3)		(3)	Duplicate car plates.....	46	\$1.....	46.00	
Tractor trucks <sup>4</sup> .....					Duplicate registration certificates.....	6,204	\$0.25.....	1,551.00	
Trailers and semitrailers (rated capacity): <sup>5</sup>					New motor numbers.....	52	\$1.....	52.00	
Over 1½ tons.....	1	60	\$5.....	276.25	Temporary permits.....	31		416.06	
Busses: <sup>6</sup>					Total.....			41,808.81	
School.....	26				GRAND TOTAL				
Contract.....					Total State fees and taxes.....			\$1,263,655.16	
Public carrier.....									

<sup>1</sup> Cars originally registered between June 30 and Sept. 30 paid half-yearly rate; cars originally registered after Sept. 30 paid quarter-yearly rate.

<sup>2</sup> Included with passenger cars.

<sup>3</sup> The number of vehicles registered and the registration fees are included with privately owned and operated trucks.

<sup>4</sup> No tractor trucks were reported.

<sup>5</sup> During the calendar year 1932 no trailers or semitrailers under 1½ tons capacity were required to secure a license.

<sup>6</sup> With the exception of publicly owned school busses, no segregation of busses from trucks was made in the records. For purposes of registration each passenger was rated 200 pounds.

<sup>7</sup> This item covers public service license fees paid on 297 contract carriers and 151 common carriers. A flat rate of \$10 was charged, in addition to the license fee, and no complete records are available showing segregations.

<sup>8</sup> The original report of the statistician showed 149 common carriers on which the public service fee was levied, but a subsequent letter listed 151, including 80 trucks and 71 busses with an incomplete classification by capacity, which is briefly stated as follows:

Trucks		Busses	
1½ tons and less.....	18	7 passengers or less.....	10
2 and 2½ tons.....	9	8 to 20 passengers, inclusive.....	10
3 to 4½ tons, inclusive.....	14	1½ tons.....	1
5 tons.....	3	2 tons.....	2
Over 5 tons.....	30	Combination, 8-passenger and 3-ton.....	1
Sedans.....	2	Unclassified.....	47
7-passenger.....	1		
Unclassified.....	3		

Since no trucks of over 5 tons capacity were listed by the registrar of motor vehicles, it is apparent that capacities were reported to the public service commission on a different basis.

<sup>8</sup> Any car of record prior to Mar. 4 of any year, and for which license application is not made prior to Apr. 30, must pay a penalty equal to 10 percent of full registration in addition to fee before a license is issued.

TABLE 204.—Statistical report of State taxation imposed on motor vehicles in NEBRASKA, for the year ended Dec. 31, 1932

## VEHICLE REGISTRATIONS AND FEES

Registration classification	Number registered		Rate of registration fee <sup>1</sup>	Total registration fees collected
	Non-tax-paid	Tax-paid		
Passenger cars.....	1, 702	322, 335	( <sup>2</sup> )	\$2, 756, 437. 78
Taxicabs.....		( <sup>3</sup> )		( <sup>3</sup> )
Trucks (advertised carrying capacity in tons):				
Privately owned and operated: <sup>4</sup>				
1 and under.....		33, 404	\$8	255, 090. 00
1½.....		16, 232	12	176, 763. 00
2.....		1, 587	18	27, 028. 00
2½.....		396	25	9, 101. 00
3.....		530	35	15, 604. 00
3½.....		78	45	3, 348. 75
4.....	1, 050	22	55	1, 089. 00
4½.....			65	
5.....		42	75	3, 150. 00
5½.....		2	85	170. 00
6.....			95	
6½.....			105	
7.....		1	115	115. 00
Total.....	1, 050	52, 294		491, 458. 75
Contract carrier.....		( <sup>4</sup> )		( <sup>4</sup> )
Common carrier.....		( <sup>4</sup> )		( <sup>4</sup> )
Tractor trucks.....		( <sup>4</sup> )		( <sup>4</sup> )
Trailers (net weight in pounds): <sup>5</sup>				
1,000 and under.....	105	12, 857	1	10, 732. 75
Over 1,000.....		621	4	1, 925. 50
Total.....	105	13, 478		12, 658. 25
Busses:				
School busses.....	280	None.		
Sight-seeing and other contract carrier.....		( <sup>6</sup> )		( <sup>6</sup> )
Public carrier (seating capacity): <sup>6</sup>				
City busses:				
17.....		9	7 12	96. 00
21.....		15	7 18	270. 00
25.....		14	7 18	252. 00
29.....		22	7 25	550. 00
Total.....		60		1, 168. 00

## VEHICLE REGISTRATIONS AND FEES—Continued

Registration classification	Number registered		Rate of registration fee <sup>1</sup>	Total registration fees collected
	Non-tax-paid	Tax-paid		
Busses—Continued.				
Public carrier—Continued.				
Intercity busses:				
5.....		4	\$8	\$32. 00
6.....		2	8	16. 00
7.....		58	12	696. 00
8.....		1	81	81. 00
10.....		1	95	95. 00
11.....		1	102	102. 00
12.....		3	109	327. 00
13.....		1	116	116. 00
14.....		2	123	246. 00
16.....		4	137	548. 00
17.....		2	144	288. 00
19.....		1	158	158. 00
20.....		9	165	1, 485. 00
21.....		9	172	1, 548. 00
22.....		15	179	2, 685. 00
24.....		1	193	193. 00
25.....		25	200	5, 000. 00
26.....		5	207	1, 035. 00
27.....		2	214	428. 00
28.....		7	221	1, 547. 00
29.....		7	228	1, 596. 00
Total.....		160		18, 222. 00
Motorcycles.....		834	4	2, 569. 00
Total registrations and fees.....	3, 137	389, 161		3, 282, 513. 78

## OTHER STATE FEES AND TAXES

Item	Number	Rate of fee	Amount collected
State operators' licenses:			
Private operator and chauffeur.....	6, 622	\$0. 75	\$4, 966. 50
Transfers.....	28, 152	1. 00	28, 152. 00
Total.....			33, 118. 50

## GRAND TOTAL

Total State fees and taxes..... \$3, 315, 632. 28

<sup>1</sup> After Mar. 31, 75 percent of the annual fee is charged; after June 30, 50 percent is charged; after Sept. 30, 25 percent of the fee is charged.<sup>2</sup> Under 2,700 lbs., \$8; 2,700 lbs. and over, \$12.<sup>3</sup> Registered as passenger cars. Separate data are not available.<sup>4</sup> Contract- and common-carrier trucks and tractor trucks are included with privately owned and operated trucks. Separate data are not available.<sup>5</sup> The statistician who prepared the statement for Nebraska reported the trailers, their rates, and their registration fees by capacity weight. The law, however, places the rate as \$1 for 1,000 lbs. or less, net weight, and \$4 for net weight over 1,000 lbs.<sup>6</sup> Sight-seeing and other contract-carrier busses are included with public carriers.<sup>7</sup> Same fees as trucks, allowing 150 lbs. per person.



## TAXATION OF MOTOR VEHICLES, 1932

TABLE 205.—Statistical report of State taxation imposed on motor vehicles in NEVADA, for the year ended Dec. 31, 1932

## VEHICLE REGISTRATIONS AND FEES

Registration classification	Number registered		Rate of registration fee	Total registration fees collected <sup>1</sup>	Motor-carrier fees		
	Non-tax-paid <sup>1</sup>	Tax-paid			Number upon which fee was collected <sup>2</sup>	Rate of fee	Total license fees collected
Passenger cars.....	167	24,670	\$0.30 per 100 pounds, based on factory weight of car, plus 125 pounds per rated passenger capacity.	\$220,474.37			
Taxicabs.....		65	Same as for passenger cars.....	785.00	<sup>3</sup> 24	\$50 plus \$10 per passenger exclusive of driver.	\$2,170.00
Trucks (rated capacity in pounds): Privately owned and operated:							
From 0 to 500, inclusive.....	3	1,274	\$0.30 per 100 pounds of rated load capacity plus actual unladen weight of vehicle.	8,374.68			
From 500 to 1,000, inclusive.....	26	1,909		16,794.67			
From 1,000 to 1,500, inclusive.....	26	447		5,722.10			
From 1,500 to 2,000, inclusive.....	38	809		11,235.10			
From 2,000 to 3,000, inclusive.....	102	1,268		24,787.50			
From 3,000 to 4,000, inclusive.....	23	198		5,626.80			
From 4,000 to 5,000, inclusive.....	7	74		2,515.13			
From 5,000 to 6,000, inclusive.....	50	95		3,580.92			
From 6,000 to 8,000, inclusive.....	32	81		3,926.01			
From 8,000 to 10,000, inclusive.....	25	54		3,368.85			
From 10,000 to 15,000, inclusive.....	1	11		509.50			
Over 15,000.....		11		876.90			
Total.....	333	6,231		87,318.16			
Contract carrier:							
From 0 to 500, inclusive.....		2	Same as for private trucks.....	30.00	2	\$50 plus \$2 per 100 pounds rated carrying capacity.	127.50
From 500 to 1,000, inclusive.....		3		34.50	2		140.00
From 1,000 to 1,500, inclusive.....		4		60.90	2		160.00
From 1,500 to 2,000, inclusive.....		11		174.60	11		987.50
From 2,000 to 3,000, inclusive.....		55		1,174.55	53		5,852.50
From 3,000 to 4,000, inclusive.....		16		468.90	21		2,600.00
From 4,000 to 5,000, inclusive.....		1		30.60	3		450.00
From 5,000 to 6,000, inclusive.....		24		1,003.05	23		3,915.00
From 6,000 to 8,000, inclusive.....		23		1,277.40	19		3,750.00
From 8,000 to 10,000, inclusive.....		6		348.45	6		1,480.00
From 10,000 to 15,000, inclusive.....		8		592.25	7		2,210.00
Over 15,000.....		8		409.85	6		1,550.00
Total.....		161		5,605.05	155		23,222.50
Common carrier:							
From 0 to 500, inclusive.....		1	Same as for private trucks.....	8.40	1	Same as for contract carrier.	67.50
From 500 to 1,000, inclusive.....		5		45.90	3		200.00
From 1,000 to 1,500, inclusive.....		2		27.60	1		80.00
From 1,500 to 2,000, inclusive.....		13		211.50	6		562.50
From 2,000 to 3,000, inclusive.....		28		593.40	18		1,910.10
From 3,000 to 4,000, inclusive.....		11		355.10	9		1,075.00
From 4,000 to 5,000, inclusive.....		17		669.85	10		1,500.00
From 5,000 to 6,000, inclusive.....		34		1,474.05	26		4,420.00
From 6,000 to 8,000, inclusive.....		15		938.35	12		2,320.00
From 8,000 to 10,000, inclusive.....		5		285.45	2		430.00
From 10,000 to 15,000, inclusive.....		2		194.40	2		640.00
Over 15,000.....		2		195.10	2		740.00
Total.....		135		4,999.10	92		13,545.10
Tractor trucks.....		( <sup>4</sup> )	Same as for private trucks.....	( <sup>4</sup> )			
Trailers and semitrailers (rated capacity in pounds): Privately owned and operated:							
From 0 to 500, inclusive.....	3	377	do.....	743.80			
From 500 to 1,000, inclusive.....		153		556.60			
From 1,000 to 2,000, inclusive.....		37		246.60			
From 2,000 to 3,000, inclusive.....	4	10		142.80			
From 3,000 to 6,000, inclusive.....	10	10		243.90			
From 6,000 to 10,000, inclusive.....	5	5		200.85			
From 10,000 to 15,000, inclusive.....		5		198.75			
Over 15,000.....	1	4		498.00			
Total.....	23	601		2,831.30			
Contract carrier:							
From 0 to 3,000, inclusive.....		1	Same as for private trucks.....	18.00	2	\$30 plus \$2 per 100 pounds rated carrying capacity.	160.00
From 3,000 to 6,000, inclusive.....		2		86.10	2		300.00
From 6,000 to 10,000, inclusive.....		2		85.50	2		405.00
From 10,000 to 15,000, inclusive.....		6		340.65	6		1,860.00
Over 15,000.....		1		51.00	1		430.00
Total.....		12		581.25	13		3,155.00

<sup>1</sup> The registration fees do not include the flat fee of \$0.50 on the 554 official vehicles listed in the non-tax-paid column. The total, amounting to \$277, is shown under "Other State fees and taxes" at foot of table.

<sup>2</sup> The number of motor vehicles of all classes reported in this column is included in the number shown in the column headed "Number registered, tax-paid." In one or two instances it will be noted that fees have been collected under this act without a corresponding collection of the registration fee. The reason for this is that the common-carrier license fees were collected by the inspector, provided for by the act, upon certain motor vehicles registered in an adjoining State, the owners of which evaded payment of the registration fees in Nevada.

<sup>3</sup> Only taxicabs which operated outside of city limits were subject to the common-carrier license tax, under statutes effective during 1932.

<sup>4</sup> Where a licensed vehicle was replaced during the year with a new one, a lien license was issued and no fee was collected unless the new vehicle was of greater rated capacity than the old one. The item of \$30 represents the difference in fees collected on lien licenses.

<sup>5</sup> Tractor trucks cannot be segregated from trucks.

TABLE 205.—Statistical report of State taxation imposed on motor vehicles in NEVADA, for the year ended Dec. 31, 1932—Continued

## VEHICLE REGISTRATIONS AND FEES—Continued

Registration classification	Number registered		Rate of registration fee	Total registration fees collected	Motor-carrier fees		
	Non-tax-paid	Tax-paid			Number upon which fee was collected	Rate of fee	Total license fees collected
Trailers and semitrailers—Continued.							
Common carrier:							
From 0 to 3,000, inclusive.....			Same as for private trucks.....	\$147.00	1 3	Same as for contract trailers.	\$90.00
From 3,000 to 6,000, inclusive.....		4					420.00
From 6,000 to 10,000, inclusive.....							
From 10,000 to 15,000, inclusive.....							
Over 15,000.....		1		78.00	1		350.00
Total.....		5		225.00	5		860.00
Busses (seating capacity):							
School:							
Up to 7, inclusive.....			(1)				
8 to 13, inclusive.....	2						
14 to 20, inclusive.....	11						
21 to 32, inclusive.....	6						
Over 32.....	4						
Total.....	23						
Sight-seeing and other contract <sup>6</sup> .....							
Public carrier:							
Up to 7, inclusive.....		50	Same as for passenger cars.....	767.55	38	\$50 plus \$10 per revenue passenger seat.	4,180.00
8 to 13, inclusive.....		14		329.55	11		1,710.00
14 to 20, inclusive.....		6		244.95	5		1,110.00
21 to 32, inclusive.....		30		1,820.35	15		5,210.00
Over 32.....		16		1,257.60	15		5,700.00
Total.....		116		4,420.00	84		17,910.00
Motorcycles.....	8	89	\$5.....	392.00			
Total registrations and fees.....	554	32,085		327,631.23	373		60,862.60

## OTHER STATE FEES AND TAXES

Item	Number	Rate of fee	Amount collected	Item	Number	Rate of fee	Amount collected
State operators' licenses.....	Not available	No fee		Duplicate certificates of ownership (issued when owner has full title).....	206	\$0.50	\$103.00
State certificates of title.....	Not required			Official car tags.....	554	.50	277.00
State certificates of registration and ownership.....	34,754	No fee for issuing; \$1 for transfers	\$2,669.00	Total.....			3,098.50
Duplicate certificates of registration (issued when vehicle has lien thereon).....	99	\$0.50	49.50				

## GRAND TOTAL

Total State fees and taxes.....\$391,592.33

<sup>1</sup> The registration fees do not include the flat fee of \$0.50 on the 554 official vehicles listed in the non-tax-paid column. The total, amounting to \$277, is shown under "Other State fees and taxes" at foot of table.<sup>6</sup> Records do not show any busses in these classes.



TABLE 206.—Statistical report of State taxation imposed on motor vehicles in NEW HAMPSHIRE, for the year ended Dec. 31, 1932

## VEHICLE REGISTRATIONS AND FEES

Registration classification <sup>1</sup>	Number registered			Rate of registration fee <sup>2</sup>			Total registra- tion fees collected <sup>3</sup>	
	Non-tax- paid	Tax-paid		Gross weight in pounds	Rate per 100 pounds or fraction thereof			
Passenger cars <sup>4</sup> .....	304	87,517		4,000 and less.....	\$0.35		\$1,146,923.10	
				4,001 to 6,000, inclusive.....	.45			
				6,001 to 8,000, inclusive.....	.50			
				8,001 to 10,000, inclusive.....	.60			
Taxicabs.....		(5)					(5)	
				Rate per 100 pounds or frac- tion thereof, gross weight				
		Pneu- matic tires	Solid tires	Metal tires	Pneu- matic tires	Solid tires	Metal tires	
Trucks (gross weight in tons): <sup>4</sup>								
Up to 2, inclusive.....	130	6,450	2		\$0.35	\$0.55	\$0.75	73,033.24
Over 2 to 3, inclusive.....	192	4,107	5		.45	.65	.85	90,089.13
Over 3 to 4, inclusive.....	181	3,461	2		.50	.70	.90	119,466.03
Over 4 to 6, inclusive.....	166	1,679	16		.60	.80	1.00	94,414.55
Over 6 to 10, inclusive.....	252	1,505	141		.60	.80	1.00	161,685.54
Over 10 tons, special permit.....	1							
Total.....	922	17,202	166					538,688.49
Tractor trucks (gross weight in tons):								
4 to 6, inclusive.....		2			Same as for trucks.....			142.80
Over 6 to 10, inclusive.....		7						653.00
Total.....		9						795.80
Tractors:								
Regular (gross weight in tons): <sup>6</sup>								
Up to 2, inclusive.....	30			2	Same as for trucks.....			42.00
Over 2 to 3, inclusive.....	58		2	1				100.50
Over 3 to 4, inclusive.....	38							
Over 4 to 6, inclusive.....	114							
Over 6 to 10, inclusive.....	57							
Over 10, special permit.....	3							
Total.....	300		2	3				142.50
Snowmobiles <sup>7</sup> .....			30		1/10 of rate for trucks.....			44.50
Trailers and semitrailers (gross weight in tons):								
Up to 1, inclusive.....	63	849	28	7	Same as for trucks.....			2,506.40
Over 1 to 2, inclusive.....	50	125	28	1				1,556.66
Over 2 to 3, inclusive.....	20	98	17					2,332.70
Over 3 to 4, inclusive.....	2	38	4					1,362.30
Over 4 to 6, inclusive.....	2	19	1	1				1,186.28
Over 6 to 10, inclusive.....	7	65	4	1				6,464.10
Total.....	144	1,194	82	10				15,408.44
Busses (seating capacity): <sup>4 8</sup>								
School:								
Up to 7, inclusive.....					Same as for passenger cars.....			536.78
8 to 20, inclusive.....			23					4,378.34
Over 20.....			92					4,915.12
Total.....			115					
All other busses:								
Up to 7, inclusive.....			1		Same as for passenger cars.....			25.20
8 to 20, inclusive.....	1		69					3,520.96
Over 20.....			101					12,606.74
Total.....	1		171					16,152.90
Motorcycles.....	95		905		\$5; with side car, \$8.....			4,786.36
Total registrations and fees.....	1,766		107,406					\$ 1,727,857.21

<sup>1</sup> Vehicles could not be separated into privately owned, contract, and common-carrier classes.

<sup>2</sup> Vehicles registered on or after Sept. 1 paid 1/2 the regular registration fee. The registration rate for passenger vehicles was based on gross weight, allowing 150 pounds per passenger seat, and the minimum fee was \$10. The minimum fee for trucks was \$15; for trailers and semitrailers there was no minimum.

<sup>3</sup> The following transfers were made in the State during 1932: 16,639 passenger cars, 2,651 trucks, and 44 busses. The transfer fee of \$2 each is included in registration fees in the proper classification.

<sup>4</sup> Records of the public service commission show as common carriers of passengers the following vehicles, paying regular registration fees but no fees to the public service commission:

Vehicles	Passenger capacity	Registration fees
16 passenger cars.....	7 and less.....	\$345.05
3 trucks.....	8 to 20.....	90.00
1 truck.....	Over 20.....	37.50
20 busses.....	8 to 20.....	1,167.15
113 busses.....	Over 20.....	10,767.60
5 neutral zone busses <sup>9</sup> .....	8 to 20.....	10.00

The number of vehicles and license plate fees are included in the registration data in the proper vehicle classification.

<sup>5</sup> Taxicabs are included with passenger cars.

<sup>6</sup> Tractors are included in the survey as they also came under motor-vehicle registrations. Most of these were either State or municipally owned.

<sup>7</sup> There were a few snowmobiles in the State and they were mostly used by rural mail carriers.

<sup>8</sup> There was no distinction as to registration of school, sight-seeing, or public-carrier busses. The number of school busses registered, however, was secured from the State board of education and the amount of fees from the motor-vehicle office. Some school busses were also used for other purposes, as both common-carrier and sight-seeing busses.

<sup>9</sup> There is a neutral zone registration for commercial vehicles owned and registered outside of the State at a point not more than 15 miles from the State line and these vehicles may, without limitation, come into the State not to exceed 15 miles. The registration fee is \$2 each.

TABLE 206.—*Statistical report of State taxation imposed on motor vehicles in NEW HAMPSHIRE, for the year ended Dec. 31, 1932—*  
Continued

## OTHER STATE FEES AND TAXES

Item	Number	Rate of fee	Amount collected	Item	Number	Rate of fee	Amount collected
State operators' licenses:				Neutral zone vehicles <sup>4</sup> <sup>9</sup>	302	\$2.	\$604.00
Private operator.....	85,695	Original, \$3; re- newal, \$2.	\$179,864.00	Agricultural tractors <sup>10</sup>	291	One-tenth of rate for trucks.	820.09
Chauffeur.....	43,734	Original, \$5; re- newal, \$2.	102,463.00	Miscellaneous <sup>11</sup>			1,442.76
Motorcycle operator.....	419	\$1.....	419.00	Total.....			299,011.43
State certificates of title.....	Not required						
Extra plates.....			13,398.58				

## GRAND TOTAL

Total State fees and taxes..... \$2,026,868.64

<sup>4</sup> See footnote on page 220.<sup>9</sup> There is a neutral zone registration for commercial vehicles owned and registered outside of the State at a point not more than 15 miles from the State line and these vehicles may, without limitation, come into the State not to exceed 15 miles. The registration fee is \$2 each.<sup>10</sup> Agricultural tractors do not use the highways except to cross them. Any agricultural tractor that at any time has to cross the highway or use it in getting from one field to another must be registered, and the fee for this type of tractor is  $\frac{1}{10}$  of the regular fee.<sup>11</sup> This item covers such fees as sworn statements and copies of registrations.



TABLE 207.—Statistical report of State taxation imposed on motor vehicles in NEW JERSEY, for the year ended Dec. 31, 1932

VEHICLE REGISTRATIONS AND FEES					VEHICLE REGISTRATIONS AND FEES—Continued				
Registration classification	Number registered		Rate of registration fee	Total registration fees collected	Registration classification	Number registered		Rate of registration fee	Total registration fees collected
	Non-tax-paid	Tax-paid				Non-tax-paid	Tax-paid		
Passenger cars:					Trucks—Continued.				
First class <sup>1</sup> .....		650,326	\$0.40 per horsepower..	\$6,082,571.20	Half-rate commercial—Contd.				
Second class <sup>1</sup> .....	3,797	65,552	\$0.50 per horsepower..	1,105,222.75	22,000.....		122	\$9 plus \$3 for each 1,000 pounds gross weight.	\$4,575.00
Total.....	3,797	715,878		7,187,793.95	23,000.....		26		1,014.00
Taxicabs.....		2,880	\$10 plus \$1 for each passenger.	44,421.25	24,000.....		51		2,065.50
Livery.....		1,397		23,801.25	25,000.....		98	Half-rate commercial issued from Aug. 1 to Dec. 31, 1932.	4,116.00
U-Drive-It cars.....		208		3,122.50	26,000.....		132		5,742.00
Total.....		4,485		71,345.00	27,000.....		55		2,475.00
Trucks (gross weight in pounds): <sup>2</sup>	4,618				28,000.....		82		3,804.00
Full-rate commercial:					29,000.....		39		1,872.00
1,000.....		1		10.00	30,000.....		211		10,444.50
2,000.....		1,499		17,988.00	Total.....		11,038		173,464.50
3,000.....		25,644		384,660.00	Tractor trucks <sup>3</sup> .....				
4,000.....		17,227		344,540.00	Trailers and semi-trailers. <sup>2</sup>	Not available.	2,976	\$9 plus \$3 for each 1,000 pounds gross weight.	108,955.00
5,000.....		15,255		366,120.00	Special.....		62	\$150.00.....	9,300.00
6,000.....		12,197		329,319.00	Total.....		3,038		118,255.00
7,000.....		10,421		312,630.00	Busses <sup>4</sup> .....	Not available.	5,202	\$10 plus \$1 for each passenger and \$2 for each passenger over 30 passengers.	298,512.00
8,000.....		6,686		220,638.00	Undertaker vehicles.....		613	Classed as and pay same fees as private trucks; carry passenger-car plates.	15,680.50
9,000.....		3,634		130,824.00	Motorcycles.....		5,257	\$2.....	10,514.00
10,000.....		2,873		112,047.00	Total registrations and registration fees.	8,415	863,077		11,577,312.95
11,000.....		2,134		89,628.00					
12,000.....		1,808		81,360.00	Total mileage tax <sup>5</sup> .....				\$79,801.92
13,000.....		1,698	\$9 plus \$3 for each 1,000 pounds gross weight. Full-rate commercial issued from Jan. 1 to July 31, 1932.	81,504.00					
14,000.....		1,382		70,482.00					
15,000.....		1,334		72,036.00					
16,000.....		1,071		61,047.00					
17,000.....		927		55,620.00					
18,000.....		1,165		73,395.00					
19,000.....		756		49,896.00					
20,000.....		889		61,341.00					
21,000.....		582		41,904.00					
22,000.....		869		65,175.00					
23,000.....		511		39,858.00					
24,000.....		794		64,314.00					
25,000.....		525		44,100.00					
26,000.....		874		76,038.00					
27,000.....		929		83,610.00					
28,000.....		1,744		162,192.00					
29,000.....		697		66,912.00					
30,000.....		1,440		142,560.00					
Total.....		117,566		3,701,748.00					
Half-rate commercial:									
1,000.....		1		5.00					
2,000.....		202		1,212.00					
3,000.....		2,509		18,817.50					
4,000.....		1,570		15,700.00					
5,000.....		1,578		18,936.00					
6,000.....		987		13,324.50					
7,000.....		825		12,405.00					
8,000.....		516		8,514.00					
9,000.....		326		5,865.00					
10,000.....		297		5,791.50					
11,000.....		322		6,762.00					
12,000.....		185		4,162.50					
13,000.....		207		4,968.00					
14,000.....		88		2,244.00					
15,000.....		128		3,456.00					
16,000.....		96		2,736.00					
17,000.....		78		2,340.00					
18,000.....		158		4,977.00					
19,000.....		45		1,485.00					
20,000.....		61		2,104.50					
21,000.....		43		1,548.00					

## OTHER STATE FEES AND TAXES

Item	Number	Rate of fee	Amount collected
State operators' licenses:			
Auto driver license.....	1,049,355	\$3.....	\$3,148,065.00
Auto driver permit.....	195,933	\$0.50.....	97,966.50
Motorcycle driver license.....	5,233	\$1.....	5,233.00
Motorcycle driver permit.....	36	\$0.50.....	18.00
Transfers.....	128,874	\$1 plus the excess.....	298,436.20
Exchanges.....	4,526	do.....	34,852.70
Duplicate certificates.....	20,525	\$1.....	20,525.00
Duplicate tags.....	6,918	Motorcycles \$0.50; others \$1.....	6,877.50
Special permits (commercial).....			987.00
Total.....			3,612,960.90

## GRAND TOTAL

Total State fees and taxes ..... \$15,270,075.77

<sup>1</sup> First class, up to 30 horsepower; second class, 30 horsepower or more.  
<sup>2</sup> No record as to privately owned, contract, or common carrier.  
<sup>3</sup> Registered as commercial vehicles.  
<sup>4</sup> The classification of busses as to school, sight-seeing and other contract, or public carrier was not available. Omnibus vehicles, which include 5,202 busses, 2,880 taxicabs, 1,397 livery cars, and 208 U-Drive-It cars, were classified as follows:

Passengers:	Number
1 to 5.....	2,832
6 to 8.....	1,822

Passengers—Continued.	Number
9 to 12.....	134
13 to 17.....	99
18 to 22.....	278
23 to 26.....	245
27 to 30.....	4,277

<sup>5</sup> Interstate operated busses paid a mileage tax of ½ cent for each mile traveled in the State.

TABLE 208.—Statistical report of State taxation imposed on motor vehicles in NEW MEXICO, for the year ended Dec. 31, 1932

## VEHICLE REGISTRATIONS AND FEES

Registration classification	Number registered		Rate of registration fee	Total registration fees collected	Rate of mileage tax	Total mileage tax collected	Rate of franchise fee	Total franchise fees collected
	Non-tax-paid	Tax-paid						
Passenger cars	223	61,546	Flat fee plus fee based on net weight: First year registered, \$18 plus \$2 for each 100 pounds or major fraction thereof in excess of 2,400 pounds; second year registered, \$15 plus \$1.50 for each 100 pounds or major fraction thereof in excess of 2,400 pounds; third year registered, \$12 plus \$1 for each 100 pounds or major fraction thereof in excess of 2,400 pounds; fourth year registered, \$7 plus \$1 for each 100 pounds or major fraction thereof in excess of 2,400 pounds; all succeeding registrations, \$5 plus \$0.50 for each 100 pounds or major fraction thereof in excess of 2,400 pounds.	\$534,432.95				
Taxicabs		167	First and second year registered, \$18 plus \$3 for each 100 pounds or major fraction thereof in excess of 1,600 pounds, net weight; third and subsequent years registered, \$10 plus \$2 for each 100 pounds or major fraction thereof in excess of 1,600 pounds, net weight.	6,452.48				
Trucks (rated capacity in tons): <sup>1</sup> Privately owned and operated:								
½ and less	176	4,571	Flat fee plus fee based on net weight: First and second year registered, 1,600 pounds or less, \$18; 1,600 to 2,400 pounds, \$18 plus \$1 for each 100 pounds or major fraction thereof in excess of 1,600 pounds; over 2,400 pounds, \$26 plus \$2 for each 100 pounds or major fraction thereof in excess of 2,400 pounds. Third and subsequent years registered, 1,600 pounds or less, \$10; 1,600 to 2,400 pounds, \$10 plus \$1 for each 100 pounds or major fraction thereof in excess of 1,600 pounds; over 2,400 pounds, \$18 plus \$1 for each 100 pounds or major fraction thereof in excess of 2,400 pounds.	50,272.45				
Over ½ to 1, inclusive	160	4,441		59,850.75				
Over 1 to 1½, inclusive	131	5,227		107,311.04				
Over 1½ to 2, inclusive	20	307		11,293.31				
Over 2 to 2½, inclusive		129		6,962.73				
Over 2½ to 3, inclusive	64	106		5,204.94				
Over 3 to 3½, inclusive		13		1,049.83				
Over 3½ to 4, inclusive	9	14		828.97				
Over 4 to 5, inclusive	121	16		1,519.97				
6				129.75				
8	3	2						
9½								
25								
Total	684	14,826		244,423.74				
Contract carrier <sup>2</sup>			Same as for privately owned trucks				\$25 per annum for each permit.	\$1,756.25
Common carrier:								
½ and less			½ of the rates for privately owned trucks	140.35	¼ cent per mile	\$105.91	\$25 for each permit issued.	\$1,170.40
Over ½ to 1, inclusive		9		1,930.77	do	4,028.27		
Over 1 to 1½, inclusive		106		972.93	½ cent per mile	2,392.10		
Over 1½ to 2, inclusive		40		420.79	do	631.29		
Over 2 to 2½, inclusive		13		705.24	1 cent per mile	2,635.29		
Over 2½ to 3, inclusive		19		378.27	do	129.30		
Over 3 to 3½, inclusive		4		26.22	do	88.92		
Over 3½ to 4, inclusive		1		119.50	2 cents per mile	118.66		
Over 4 to 5, inclusive		2			3 cents per mile			
6 and over								
Total		194		4,694.07		10,129.74		1,170.40
Tractor trucks <sup>4</sup>			Same as for privately owned trucks					
Trailers and semitrailers (rated capacity in tons): Privately owned and operated:								
½ and less	2	268	\$5 plus \$1 for each 100 pounds or fraction thereof in excess of 500 pounds, net weight.	1,194.17				
Over ½ to 1, inclusive		166		1,583.72				
Over 1 to 1½, inclusive		61		708.94				
Over 1½ to 2, inclusive	1	47		883.75				
Over 2 to 2½, inclusive		17		326.75				
Over 2½ to 3, inclusive	1	13		407.50				
Over 3 to 3½, inclusive		5		117.00				
Over 3½ to 4, inclusive		12		516.12				
Over 4 to 5, inclusive		5		224.15				
6		1		58.50				
8		1		20.00				
9½		1		75.00				
25		1		75.00				
Total	4	598		6,190.60				
Contract carrier <sup>2</sup>			Same as for privately owned trailers and semitrailers.					

<sup>1</sup> Less than a half-dozen trucks with solid tires were noted, consequently no segregation was made. Fees for solid tires are 25 percent in excess of those for pneumatic.

<sup>2</sup> No reliable record of trucks or busses designated as contract carriers is available but it appears that those used in the carriers' regular business were also used for whatever contract carrying was done.

<sup>3</sup> In the case of common or public carriers, certificates of public convenience and necessity were required. Contract carriers were licensed as motor-carrier transportation agents. These franchise fees were labeled "Application fees" by the State corporation commission. Such fees paid on busses are included in the figures shown for trucks.

<sup>4</sup> Tractor trucks were not registered separately in New Mexico.



TABLE 208.—Statistical report of State taxation imposed on motor vehicles in NEW MEXICO, for the year ended Dec. 31, 1932—Con.

## VEHICLE REGISTRATIONS AND FEES—Continued

Registration classification	Number registered		Rate of registration fee	Total registration fees collected	Rate of mileage tax	Total mileage tax collected	Rate of franchise fee	Total franchise fees collected
	Non-tax-paid	Tax-paid						
Trailers and semitrailers—Contd.								
Common carrier:								
½ and less								
Over ½ to 1, inclusive		5		\$33.16		\$26.09		
Over 1 to 1½, inclusive		6		59.51		18.47		
Over 1½ to 2, inclusive		1		18.75		89.55		
Over 2 to 2½, inclusive		3		116.75				
Over 2½ to 3, inclusive								
Over 3 to 3½, inclusive		5		226.45		11.13		
Over 3½ to 4, inclusive		1		15.00				
Over 4 to 5, inclusive								
6 and over								
Total		21		469.62		145.24		
Busses (seating capacity):								
School <sup>1</sup>								
Sight-seeing and other contract <sup>2</sup>							(3)	(3)
Public carrier:								
1 to 7, inclusive		46		2,069.18	¼ cent per mile	3,308.50		
8 to 12, inclusive		29		2,111.60	½ cent per mile	5,155.91		
13 to 18, inclusive		12		1,168.25	1 cent per mile	1,034.44		
19 to 25, inclusive		11		1,050.00	1½ cent per mile	869.49		
Over 25		29		4,973.75	2 cents per mile	22,024.88		
Total		127		11,372.78		32,393.22		
Privately owned: <sup>3</sup>								
1 to 7, inclusive	3	2		80.00				
8 to 12, inclusive		2		215.00				
13 to 18, inclusive								
19 to 25, inclusive		8		2,200.00				
Over 25								
Total	3	12		2,495.00				
Motorcycles	6	226	\$3: with side car \$4	689.25				
Total registrations and fees	920	77,717		811,220.49		42,668.20		\$2,926.65

## OTHER STATE FEES AND TAXES

Item	Number	Rate of fee	Amount collected	Item	Number	Rate of fee	Amount collected
State operators' licenses		Not assessed by State.		State certificates of title—Continued.			
State certificates of title: Issued		No fee charged		Duplicates issued		\$0.50	
				Transfers of title		1.00	

## GRAND TOTAL

Total State fees and taxes..... \$856,815.34

<sup>1</sup> No reliable record of trucks or busses designated as contract carriers is available, but it appears that those used in the carriers' regular business were also used for whatever contract carrying was done.

<sup>2</sup> In the case of common or public carriers, certificates of public convenience and necessity were required. Contract carriers were licensed as motor-carrier transportation agents. These franchise fees were labeled "Application fees" by the State

corporation commission. Such fees paid on busses are included in the figures shown for trucks.

<sup>3</sup> Separate figures for school busses are not available.

<sup>4</sup> Tax-paid privately owned busses were used for transportation within a defined urban radius and were not subject to a mileage tax.

TABLE 209.—Statistical report of State taxation imposed on motor vehicles in NEW YORK, for the year ended Dec. 31, 1932

## VEHICLE REGISTRATIONS AND FEES

Registration classification	Number registered		Rate of registration fee	Total registration fees collected
	Non-tax-paid	Tax-paid		
Passenger cars.....	5,477	1,897,649	50 cents per 100 pounds or major fraction thereof; over 3,500 pounds \$17.50 plus 75 cents per each additional 100 pounds or major fraction.	\$25,784,514.93
Taxicabs:				
Less than 6 passengers.....		26,962	\$15.....	385,101.41
6 and 7 passengers.....		4,901	\$24.50.....	134,058.87
Total.....		31,863		519,160.28
Trucks (unladen weight in pounds): <sup>1,2</sup>				
Less than 1,800.....		24,081	\$12.....	271,818.80
1,800 to 2,000, inclusive.....		16,498		240,693.87
2,001 to 4,000, inclusive.....		167,896		3,817,918.95
4,001 to 6,000, inclusive.....		46,652		1,778,424.22
6,001 to 8,000, inclusive.....	13,923	17,674	80 cents per 100 pounds or major fraction thereof.	917,913.39
8,001 to 10,000, inclusive.....		12,660		855,679.26
10,001 to 12,000, inclusive.....		8,047		676,198.19
12,001 to 14,000, inclusive.....		6,508		647,202.91
Over 14,000.....		4,437		517,117.02
Total.....	13,923	304,453		9,722,966.61
Tractor trucks (unladen weight in pounds): <sup>1</sup>				
2,000 and under.....		19		201.00
2,001 to 4,000, inclusive.....		281	To July 1, 1932, same as for passenger cars; on and after July 1, 1932, same as for commercial vehicles.	4,911.88
4,001 to 6,000, inclusive.....		195		5,844.18
6,001 to 8,000, inclusive.....	776	217		9,775.60
8,001 to 10,000, inclusive.....		345		20,421.42
10,001 to 12,000, inclusive.....		229		16,263.59
12,001 to 14,000, inclusive.....		86		6,136.96
Over 14,000.....		19		2,351.24
Total.....	776	1,391		65,905.87
Trailers and semitrailers (pounds): <sup>1</sup>				
Less than 500.....		2,100	To July 1, 1932, \$4 per ton or any fraction thereof, gross weight.	7,161.72
500 to 1,000, inclusive.....		1,937		7,305.53
1,001 to 2,000, inclusive.....		5,074		18,554.97
2,001 to 3,000, inclusive.....		427		4,183.65
3,001 to 4,000, inclusive.....		638		7,396.16
4,001 to 6,000, inclusive.....		497		8,375.58
6,001 to 8,000, inclusive.....		349		7,557.24
8,001 to 10,000, inclusive.....	695	332	trailers, \$8 per ton or fraction thereof, gross weight; semi-trailers, 80 cents per 100 pounds or major fraction thereof, unladen weight.	11,433.74
10,001 to 15,000, inclusive.....		511		16,781.76
15,001 to 20,000, inclusive.....		543		18,639.26
20,001 to 30,000, inclusive.....		924		50,800.89
30,001 to 40,000, inclusive.....		318		30,234.30
40,001 to 50,000, inclusive.....		61		4,728.98
50,001 to 100,000, inclusive.....		53		7,114.00
100,001 and over.....		24		845.20
Total.....	695	13,788		201,112.98

## VEHICLE REGISTRATIONS AND FEES—Continued

Registration classification	Number registered		Rate of registration fee	Total registration fees collected
	Non-tax-paid	Tax-paid		
Busses (seating capacity): <sup>3</sup>				
8 to 10, inclusive.....		178	\$30.50.....	\$4,085.29
11 to 16, inclusive.....		478	\$43.....	18,831.08
17 to 20, inclusive.....		533	\$52.....	21,182.97
21 to 22, inclusive.....		381	\$55.....	18,865.06
23 to 26, inclusive.....		661	\$61.50.....	35,082.86
27 to 30, inclusive.....	806	1,724	\$67.50.....	111,140.55
31 and over.....		1,213	\$67.50 plus \$2 for each extra passenger in excess of 30.	89,842.89
City busses.....		959	\$10.....	9,590.00
Total.....	806	6,127		308,620.70
Snowmobiles.....	3	105	\$4.....	420.00
Ambulances.....	528	None	No fee.....	
Suburban cars.....	151	7,921	Less than 1,800 pounds \$12; 1,800 pounds or more, 75 cents for each 100 pounds or major fraction thereof.	164,401.41
Motorcycles.....	1,162	11,593	250 pounds or less, \$2; over 250 pounds, \$5.	46,702.87
Total registrations and fees.....	23,521	2,274,890		36,813,805.65

## OTHER STATE FEES AND TAXES

Item	Number	Rate of fee	Amount collected
State operators' licenses:			
Private operator.....	2,302,259	\$1 original; \$0.50 renewal.....	\$1,320,266.30
Chauffeur.....	746,985	\$5 original; \$2 renewal.....	1,646,351.50
State certificates of title.....	Not required		
Reregistration (all classes, not segregated). Miscellaneous.....	312,755	\$1 plus difference in fees, if any.	816,671.12
Total.....			293,093.44
			4,076,382.36

## GRAND TOTAL

Total State fees and taxes..... \$40,890,188.01

<sup>1</sup> No separate classification for privately owned and operated, contract- and common-carrier trucks, tractor trucks, trailers, and semitrailers.<sup>2</sup> The total fees collected for trucks is as of record. The break-down for capacity groups is approximate only.<sup>3</sup> No separate classification for school, sight-seeing and other contract, and public carrier busses.



TABLE 210.—Statistical report of State taxation imposed on motor vehicles in NORTH CAROLINA, for the year ended Dec. 31, 1932

## VEHICLE REGISTRATIONS AND FEES

Registration classification	Number registered		Rate of registration fee		Total registration fees collected		Rate of receipts tax	Total receipts tax collected
	Non-tax-paid	Tax-paid						
Passenger cars.....		324,666	\$0.55 per 100 pounds.....		\$4,838,630.51			
Taxicabs.....		773	\$1.90 per 100 pounds.....		42,230.54			
			Pneumatic tires	Solid tires	Pneumatic tires	Solid tires		
Trucks (capacity in tons): <sup>1</sup>								
Privately owned and operated:								
1/2.....	18,221	5	\$0.55 per 100 pounds, gross weight.	\$1.20 per 100 pounds, gross weight.	\$188,996.03	\$169.33		
3/4.....	1,264				15,371.22			
1.....	8,008	18	\$0.70 per 100 pounds, gross weight.	\$1.40 per 100 pounds, gross weight.	143,211.05	1,051.01		
1 1/2.....	13,988	48			290,179.30	3,251.13		
2.....	1,783	76	\$0.70 per 100 pounds, gross weight.	\$1.40 per 100 pounds, gross weight.	50,322.34	6,419.73		
2 1/2.....	1,421	55			58,217.61	6,743.99		
3.....	1,100	16	\$1 per 100 pounds, gross weight.	\$2 per 100 pounds, gross weight.	75,826.03	3,300.95		
3 1/2.....	496	12			38,706.39	2,802.69		
4.....	408		\$1 per 100 pounds, gross weight.	\$2 per 100 pounds, gross weight.	35,023.04			
4 1/2.....	72	2			7,070.16	661.97		
5.....	144	14	\$1 per 100 pounds, gross weight.	\$2 per 100 pounds, gross weight.	18,728.90	5,449.68		
5 1/2.....	6				858.41			
6.....	10		\$1 per 100 pounds, gross weight.	\$2 per 100 pounds, gross weight.	1,560.74			
6 1/2.....	5				845.40			
7.....	2		\$1 per 100 pounds, gross weight.	\$2 per 100 pounds, gross weight.	364.17			
Total.....	46,928	246			925,280.79	29,850.48		
Contract carrier:								
Long haul: <sup>2</sup>								
1/2.....	4		\$1.25 per 100 pounds, gross weight.		\$84.70			
3/4.....	3				74.43			
1.....	6		\$1.25 per 100 pounds, gross weight.		219.06			
1 1/4.....	1				39.43			
1 1/2.....	190		\$2 per 100 pounds, gross weight.		8,046.97			
1 3/4.....	2				90.55			
2.....	74		\$2 per 100 pounds, gross weight.		5,360.36			
2 1/2.....	91				9,568.74			
3.....	80		\$3 per 100 pounds, gross weight.		14,861.34			
3 1/2.....	37				7,781.17			
4.....	27		\$3 per 100 pounds, gross weight.		6,245.97			
4 1/2.....	6				1,587.78			
5.....	10		\$3 per 100 pounds, gross weight.		3,505.03			
5 1/2.....	3				1,156.66			
6.....	2		\$3 per 100 pounds, gross weight.		841.21			
Total.....	536				59,463.45			
Short haul: <sup>2</sup>								
1/2.....	44		\$1 per 100 pounds, gross weight.		745.40			
3/4.....	21				417.10			
1.....	245		\$1.25 per 100 pounds, gross weight.		7,156.11			
1 1/4.....	17				536.27			
1 1/2.....	773		\$1.25 per 100 pounds, gross weight.		26,190.77			
1 3/4.....	4				144.87			
2.....	245		\$1.25 per 100 pounds, gross weight.		11,091.97			
2 1/2.....	204				13,406.75			
3.....	137		\$2 per 100 pounds, gross weight.		12,004.73			
3 1/2.....	50				701.01			
4.....	58		\$2 per 100 pounds, gross weight.		8,944.84			
4 1/2.....	22				3,881.24			
5.....	31		\$2 per 100 pounds, gross weight.		7,243.73			
5 1/2 and over.....								
Total.....	1,851				92,464.79			
Common carrier:								
1/2.....	4		\$0.90 per 100 pounds, gross weight.		71.60			\$73.10
1.....	15				402.75			411.19
1 1/2.....	367		\$0.90 per 100 pounds, gross weight.		11,430.59			11,670.24
2.....	119				5,048.34			5,154.15
2 1/2.....	101		\$0.90 per 100 pounds, gross weight.		4,881.33			4,983.64
3.....	57				3,244.56			3,312.57
3 1/2.....	15		\$0.90 per 100 pounds, gross weight.		966.60			986.86
4.....	4				283.54			289.48
5.....	8		\$0.90 per 100 pounds, gross weight.		859.20			877.21
5 1/2.....								
6.....	1		\$0.90 per 100 pounds, gross weight.		128.88			131.58
10.....	10				2,148.00			2,193.02
Total.....	701				29,465.39			30,083.04

<sup>1</sup> The tonnage classifications are according to the manufacturer's rated carrying capacity plus overload, if any.

<sup>2</sup> Short haul, operating within a radius of 75 miles from base; long haul, operating more than 75 miles from base.

<sup>3</sup> The law states that the franchise tax of 6 percent of the gross revenue from the operation of common and public carriers for hire shall not be collectible unless and until and only in such amounts as it exceeds the license tax.

TABLE 210.—Statistical report of State taxation imposed on motor vehicles in NORTH CAROLINA, for the year ended Dec. 31, 1932—  
Continued

## VEHICLE REGISTRATIONS AND FEES—Continued

Registration classification	Number registered		Rate of registration fee		Total registration fees collected		Rate of receipts tax	Total receipts tax collected
	Non-tax-paid	Tax-paid						
		Pneumatic tires	Solid tires	Pneumatic tires	Solid tires	Pneumatic tires	Solid tires	
Trailers (capacity in tons): <sup>1</sup>								
Privately owned and operated:								
1/2		5,403	10			\$56,042.24	\$309.00	
3/4		44	4			535.07	168.35	
1		328	39			5,865.79	2,077.78	
1 1/2		618	10			12,820.32	618.02	
2		223	10			6,293.82	770.73	
2 1/2		227				9,300.07		
3		190		Same as for privately owned and operated trucks with similar tires.	Same as for privately owned and operated trucks with similar tires.	13,097.22		
3 1/2		97				7,569.60		
4		50				4,292.04		
4 1/2		34				3,117.58		
5		34	2			4,422.10	710.34	
5 1/2		5				715.34		
6		4				624.30		
6 1/2		7				1,183.56		
Total		7,264	75			125,879.05	4,654.22	
Contract carrier:								
Long haul: <sup>2</sup>								
1/2			2				\$42.35	
1			1				36.52	
1 1/4				\$1.50 per 100 pounds, gross weight				
1 1/2			42				1,778.80	
1 3/4			1				45.27	
2			40	\$2 per 100 pounds, gross weight			2,897.49	
2 1/2			49				5,152.40	
3			36				6,687.60	
3 1/2			14				2,944.23	
4			5				1,156.66	
4 1/2			1	\$4 per 100 pounds, gross weight			264.63	
5			7				2,453.52	
5 1/2			1				385.55	
6			3				1,261.81	
6 1/2								
Total			202				25,106.83	
Short haul: <sup>2</sup>								
1/2			1				16.94	
1			5				146.04	
1 1/4			2	\$1 per 100 pounds, gross weight			63.09	
1 1/2			64				2,168.45	
1 3/4			6				217.31	
2			57	\$1.25 per 100 pounds, gross weight			2,580.58	
2 1/2			81				5,323.27	
3			45				3,943.16	
3 1/2			26				3,645.23	
4			10				1,542.22	
4 1/2			9	\$2 per 100 pounds, gross weight			1,587.78	
5			9				2,103.02	
5 1/2			2				514.07	
6			1				280.40	
6 1/2			2				607.54	
Total			320				24,739.10	
Common carrier:								
1/2			4				107.40	\$109.65
1							3,602.38	3,677.89
1 1/2			115				3,478.69	3,551.60
2			82				2,948.12	3,009.91
2 1/2			61				4,952.22	5,056.02
3			87	\$0.90 per 100 pounds, gross weight			193.32	197.37
3 1/2			3				283.54	289.48
4							3,651.60	3,728.14
5			34				118.14	120.62
5 1/2			1				386.64	394.74
6			3				2,148.00	2,193.02
10			10					
Total			404				21,870.05	22,328.44
Tractor trucks <sup>4</sup>								

<sup>1</sup> The tonnage classifications are according to the manufacturer's rated carrying capacity plus overload, if any.<sup>2</sup> Short haul, operating within a radius of 75 miles from base; long haul, operating more than 75 miles from base.<sup>3</sup> The law states that the franchise tax of 6 percent of the gross revenue from the operation of common and public carriers for hire shall not be collectible unless and until and only in such amounts as it exceeds the license tax.<sup>4</sup> There were only 21 tractor trucks in the State in 1932. These are included with privately owned, solid-tired trucks.



## TAXATION OF MOTOR VEHICLES, 1932

TABLE 210.—Statistical report of State taxation imposed on motor vehicles in NORTH CAROLINA, for the year ended Dec. 31, 1932—Continued

## VEHICLE REGISTRATIONS AND FEES—Continued

Registration classification	Number registered		Rate of registration fee	Total registration fees collected	Rate of receipts tax	Total receipts tax collected
	Non-tax-paid	Tax-paid				
Busses (seating capacity):						
School <sup>5</sup>						
Sight-seeing	None	None				
Common carrier:						
Franchise lines:						
4		2		\$40.81		\$41.67
5		1		14.60		14.80
7		29		685.21		699.57
11		1		31.15		31.80
12		16		481.15		491.24
13		3		83.77		85.53
14		1		27.92		28.51
15		3		106.33		108.56
16		7		308.24		314.70
17		95		5,203.63	6 percent of gross receipts. <sup>3</sup>	5,312.60
18		11	\$0.90 per 100 pounds, net weight	584.79		597.05
19		16		859.20		877.21
20		36		1,933.20		1,973.72
21		16		884.98		903.53
22		20		1,235.10		1,260.99
23		2		140.69		143.64
24		9		560.63		572.38
25		78		5,654.62		5,773.15
27		2		141.77		144.74
29		123		10,171.80		10,385.01
33		9		879.61		898.05
Total		480		30,029.00		30,658.45
Supplementing or replacing street-car systems:						
10		1		42.18		
12		6	\$2.50 per 100 pounds, net weight	261.12		
13		1		45.50		
14		2		102.23		
15		3		164.30		
16		4		233.67		
17		2		137.63		
18		27		2,089.88		
20		17	\$3.50 per 100 pounds, net weight	1,490.63		
21		42		3,915.82		
22		4		415.35		
23		5		582.71		
24		13		1,515.05		
25		5		627.11		
29		13	\$4 per 100 pounds, net weight	2,020.07		
Total		145		13,643.25		
Publicly owned vehicles <sup>6</sup>	9,460		\$1	9,460.00		
Motorcycles		1,140	\$5; additional \$5 per side car	4,409.00		
Total registrations and fees	9,460	385,731		6,277,176.45		83,069.93

## OTHER STATE FEES AND TAXES

Item	Number	Rate of fee	Amount collected	Item	Number	Rate of fee	Amount collected
State operators' licenses:							
Private				State certificates of title (issued or transferred)	138,974	\$0.50	\$69,487.00
Chaufeur							

## GRAND TOTAL

Total State fees and taxes.....\$6,429,733.38

<sup>3</sup> The law states that the franchise tax of 6 percent of the gross revenue from the operation of common and public carriers for hire shall not be collectible unless and until and only in such amounts as it exceeds the license tax.

<sup>5</sup> School busses are included with publicly owned vehicles, on each of which a license fee of \$1 was collected.

<sup>6</sup> Includes passenger cars, trucks, trailers, and busses.

TABLE 211.—Statistical report of State taxation imposed on motor vehicles in NORTH DAKOTA, for the year ended Dec. 31, 1932

## VEHICLE REGISTRATIONS AND FEES

Registration classification	Number registered		Rate of registration fee <sup>2</sup>	Total registration fees collected <sup>1</sup>	Franchise fees or certificates of convenience and necessity	
	Non-tax-paid <sup>1</sup>	Tax-paid			Rate	Amount collected
Passenger cars.....	188	129,472	Weight in pounds: 2,000 or less..... \$12.50 2,001 to 2,500..... 14.00 2,501 to 2,800..... 16.50 2,801 to 3,200..... 20.00 3,201 to 3,600..... 25.00 3,601 to 4,000..... 27.50 4,001 to 4,500..... 37.50 4,501 to 5,000..... 50.00 5,001 to 6,000..... 70.00 6,001 to 7,000..... 90.00 7,001 to 8,000..... 110.00 8,001 to 9,000..... 130.00 9,001 and over..... 150.00	\$1,385,502.60		
Taxicabs.....		119	Same as for passenger cars.....	1,873.75	\$15 first car, \$3 each additional car.	\$815.00
Trucks (rated capacity in tons):						
Privately owned and operated:						
1/2.....			\$13.50			
3/4.....			\$16.50			
1.....	114	16,977	\$21	212,578.25		
1 1/2.....	71	5,135	\$28.50	111,016.50		
2.....	7	254	\$55	9,184.10		
2 1/2.....		88	\$70	3,724.30		
3.....	25	81	\$90	5,267.75		
4.....	5	12	\$200	1,311.20		
5.....	11	6	\$400	1,414.50		
6.....			\$600			
7 to 10.....	4		\$900	4.00		
10 and over.....			\$1,500			
Total.....	237	22,553		344,500.60		
Contract carrier: <sup>3</sup>						
1.....		192		7,584.75		
1 1/2.....		507		24,012.60		
2.....		73		4,614.15		
2 1/2.....		25		1,553.25		
3.....		46		3,742.80		
4.....		1		97.90		
5 and over.....						
Total.....		844	Same as for privately owned and operated trucks plus \$25. <sup>4</sup>	41,605.45		
Common carrier: <sup>5</sup>						
1.....		23		885.60		557.50
1 1/2.....		123		5,831.65		2,730.00
2.....		19		1,260.35		331.00
2 1/2.....		12		951.25		179.50
3.....		15		1,526.55		327.00
4.....		1		205.00		10.00
5 and over.....						
Total.....		193	Same as for privately owned and operated trucks plus \$25. <sup>4</sup>	10,660.40	Not less than \$15 nor more than \$75, actual rate fixed by the railroad commission.	
Tractor trucks <sup>6</sup>						4,135.00
Trailers and semitrailers (rated capacity in tons):						
Privately owned and operated:						
1.....		3	\$5.....	15.00		
1 1/2 and over.....						
Total.....		3		15.00		
Contract carrier:						
1.....		12		60.00		
1 1/2.....		4		42.50		
2.....		3		30.00		
2 1/2.....						
3.....		14	\$5 for 1 ton or less plus \$5 for each additional ton.	279.00		
4.....						
5.....		2		50.00		
6.....						
7 to 10.....		1		37.50		
10 and over.....						
Total.....		36		499.00		
Common carrier.....		None				

<sup>1</sup> Official cars, listed as non-tax-paid, paid a tag tax of \$1 and this fee is included in total registration fees collected. The amount collected was \$263.30 on 237 non-tax-paid trucks and \$200 on the remaining 200 non-tax-paid vehicles.

<sup>2</sup> There is a 10 percent reduction in the registration fee for each year of the life of a car till the fifth year and 50 percent reduction after the eighth year. The penalty for delayed registration is computed at the rate of 10 cents per day for 15 days after May 15, and \$2 for every 30 days or fraction thereof, not to exceed 150 days. The minimum fee on any vehicle is \$5.

<sup>3</sup> Contract carriers, although not legally established by law in the year 1932, were registered by the motor vehicle department under commercial "C" licenses, but did not secure a certificate of convenience. By comparing these with the lists of those securing certificates of convenience, the contract carriers have been separated from common carriers.

<sup>4</sup> The fee of \$25 was paid on each vehicle used for commercial purposes, or on all trucks hauling for hire. Trucks operated within 2 miles of the city or village limits of any town were not required to pay the additional fee of \$25 and were not construed to be operating upon the highways for commercial purposes.

<sup>5</sup> According to laws established for the year 1932, common carriers were classified as "A", those operating over fixed routes and between fixed termini, subdivided into freight and passenger; and into "special" carriers, which did not operate over fixed routes or according to any schedule, subdivided further into freight and passenger.

<sup>6</sup> Tractor trucks are included with trucks and cannot be shown separately.



TABLE 211.—Statistical report of State taxation imposed on motor vehicles in NORTH DAKOTA, for the year ended Dec. 31, 1932—Continued

## VEHICLE REGISTRATIONS AND FEES—Continued

Registration classification	Number registered		Rate of registration fee	Total registration fees collected	Franchise fees or certificates of convenience and necessity	
	Non-tax-paid	Tax-paid			Rate	Amount collected
Busses (seating capacity):						
School.....	None	None				
Sight-seeing and other contract:						
5 or under.....		16	Same as for passenger cars plus \$7 per passenger seat. <sup>7</sup>	\$450.70	Same as for common-carrier trucks.	\$217.50
6 to 10, inclusive.....		3		139.50		47.00
11 to 15, inclusive.....						
16 to 20, inclusive.....						
21 to 25, inclusive.....		1		37.50		37.50
26 to 30, inclusive.....						
31 to 35, inclusive.....						
Total.....		20		627.70		302.00
Public carrier:						
5 or under.....		6	Same as for passenger cars plus \$7 per passenger seat. <sup>7</sup>	259.60	Same as for common-carrier trucks.	135.00
6 to 10, inclusive.....		13		796.60		210.00
11 to 15, inclusive.....				510.40		61.50
16 to 20, inclusive.....		2		235.50		47.50
21 to 25, inclusive.....		1		84.00		41.00
26 to 30, inclusive.....		2		280.40		82.00
31 to 35, inclusive.....		4				75.00
Total.....		31		2,166.50		652.00
Motorcycles.....	12	230	\$5; with side cars, \$8.....	1,439.70		
Total registrations and fees.....	437	153,501		1,788,890.70		5,904.00

## OTHER STATE FEES AND TAXES

Item	Number	Rate of fee	Amount collected	Item	Number	Rate of fee	Amount collected
State certificates of title:				State certificates of title—Continued.			
Issued.....	9,649	\$1.00	\$9,649	Duplicates issued.....	2,278	\$0.50	\$1,134
Transferred.....	18,055	1.00	18,055	Duplicate license plates.....	220	1.00	220
				Total.....			29,058

## GRAND TOTAL

Total State fees and taxes..... \$1,823,852.70

<sup>1</sup> Official cars, listed as non-tax-paid, paid a tag tax of \$1 and this fee is included in total registration fees collected. The amount collected was \$263.30 on 237 non-tax-paid trucks and \$200 on the remaining 200 non-tax-paid vehicles.

<sup>7</sup> The fee of \$7 per passenger seat was paid on each vehicle operating for commercial purposes. Commercial passenger transportation means the carriage of passengers for hire, not within the limits of any city or village; and local bus lines carrying passengers from a railroad station, from or to places within any city, village, or town or within 2 miles of the limits thereof were not construed to be engaged in commercial passenger transportation.

TABLE 212.—Statistical report of State taxation imposed on motor vehicles in OHIO, for the year ended Dec. 31, 1932

## VEHICLE REGISTRATIONS AND FEES

Registration classification	Number registered		Rate of registration fee <sup>1</sup>	Total registration fees collected	Registration classification	Number registered		Rate of registration fee <sup>1</sup>	Total registration fees collected
	Non-tax-paid	Tax-paid				Non-tax-paid	Tax-paid		
Passenger cars:					Trucks and tractor trucks—Continued.				
Privately owned.....		1,420,470	25 horsepower and \$7 less.		Common carrier—Cont.				
			25 to 28 horsepower. 10	\$11,609,403.42	State resident—Cont.				
			28 to 32 horsepower. 15		14,500 to 15,499, inclusive.		12		\$3,135.89
			32 to 36 horsepower. 20		15,500 to 16,499, inclusive.		10	Same as for privately owned and operated trucks and tractor trucks.	2,615.31
			Over 36 horsepower. 25		16,500 to 17,499, inclusive.		10		3,080.65
Publicly owned and operated:					17,500 to 18,499, inclusive.		13		4,042.98
City.....	4,195				18,500 to 19,499, inclusive.		21		8,450.25
County.....	1,102				Total.....		3,056		273,441.90
State.....	475								
Total.....	5,772				Nonresident:				
Taxicabs.....		(2)		(2)	3,499 and less.....				
Trucks and tractor trucks (net weight in pounds):					3,500 to 4,499, inclusive.		1		30.00
Privately owned and operated: <sup>3</sup>					4,500 to 5,499, inclusive.		1		78.75
Up to 1,499, inclusive.		614		1,993.66	5,500 to 6,499, inclusive.		1		68.00
1,500 to 2,499, inclusive.		49,681		654,906.69	6,500 to 7,499, inclusive.		4		329.75
2,500 to 3,499, inclusive.		52,334		1,118,861.90	7,500 to 8,499, inclusive.		7	Same as for privately owned and operated trucks and tractor trucks.	735.25
3,500 to 4,499, inclusive.		34,370		1,207,658.54	8,500 to 9,499, inclusive.				
4,500 to 5,499, inclusive.		10,460		542,185.01	9,500 to 10,499, inclusive.		4		638.00
5,500 to 6,499, inclusive.		4,966		344,758.62	10,500 to 11,499, inclusive.		1		175.25
6,500 to 7,499, inclusive.		3,864		335,861.48	11,500 to 12,499, inclusive.		2		463.00
7,500 to 8,499, inclusive.		2,493	Net weight Per hundred pounds	266,030.28	12,500 and over.....				
8,500 to 9,499, inclusive.		2,114	First 2,000..... \$0.70	261,778.38	Total.....		21		2,518.00
9,500 to 10,499, inclusive.		1,550	2,000 to 3,000... 1.10	219,292.42	Trailers and semitrailers (net weight in pounds):				
10,500 to 11,499, inclusive.	5,014	868	3,000 to 4,000... 1.50	141,622.59	Privately owned and operated: <sup>4</sup>				
11,500 to 12,499, inclusive.		482	4,000 to 6,000... 1.75	90,198.69	Up to 1,499, inclusive.		40,807		118,528.43
12,500 to 13,499, inclusive.		258	6,000 to 10,000... 2.00	55,161.60	1,500 to 2,499, inclusive.		777		9,397.70
13,500 to 14,499, inclusive.		165	Over 10,000..... 2.25	31,352.04	2,500 to 3,499, inclusive.		463		9,651.79
14,500 to 15,499, inclusive.		92	Minimum fee, \$6.	24,433.21	3,500 to 4,499, inclusive.		533		17,486.99
15,500 to 16,499, inclusive.		94		24,898.47	4,500 to 5,499, inclusive.		641		32,508.45
16,500 to 17,499, inclusive.		21		5,633.04	5,500 to 6,499, inclusive.		760		50,621.45
17,500 to 18,499, inclusive.		4		1,607.70	6,500 to 7,499, inclusive.		438		37,994.50
18,500 to 19,499, inclusive.		4		1,075.89	7,500 to 8,499, inclusive.		277		31,142.50
19,500 and over.....		2		395.75	8,500 to 9,499, inclusive.		270		33,088.50
Total.....	5,014	164,436		5,329,705.96	9,500 to 10,499, inclusive.		106	Same as for privately owned and operated trucks.	15,265.75
Contract carrier.....		(3)		(3)	10,500 to 11,499, inclusive.	157	36		6,065.00
Common carrier:					11,500 to 12,499, inclusive.		42		7,881.63
State resident:					12,500 to 13,499, inclusive.		19		3,784.75
Up to 1,499, inclusive.		1		14.00	13,500 to 14,499, inclusive.		12		2,688.25
1,500 to 2,499, inclusive.		101		1,541.24	14,500 to 15,499, inclusive.		8		2,142.25
2,500 to 3,499, inclusive.		235		6,014.69	15,500 to 16,499, inclusive.		2		507.00
3,500 to 4,499, inclusive.		544		21,335.91	16,500 to 17,499, inclusive.		4		1,170.00
4,500 to 5,499, inclusive.		412		22,213.72	17,500 to 18,499, inclusive.		5		1,513.50
5,500 to 6,499, inclusive.		290		21,165.95	18,500 to 19,499, inclusive.		2		714.00
6,500 to 7,499, inclusive.		353	Same as for privately owned and operated trucks and tractor trucks.	32,376.37	19,500 and over.....		4		1,832.93
7,500 to 8,499, inclusive.		304		33,517.55	Total.....	157	45,206		383,985.37
8,500 to 9,499, inclusive.		269		34,165.74	Contract carrier.....		(4)		(4)
9,500 to 10,499, inclusive.		238		34,546.54	Common carrier:				
10,500 to 11,499, inclusive.		104		17,202.67	Resident and nonresident:				
11,500 to 12,499, inclusive.		69		13,426.03	Up to 1,499, inclusive.		9	Same as for privately owned and operated trucks.	35.13
12,500 to 13,499, inclusive.		52		10,619.69	1,500 to 2,499, inclusive.		8		108.30
13,500 to 14,499, inclusive.		18		3,976.72	2,500 to 3,499, inclusive.		20		548.21

<sup>1</sup> There is a quarterly reduction of 25 percent in the rate of registration fee. The fee on commercial cars, trailers, and semitrailers is computed on each thousand pounds separately at the rates shown.

<sup>2</sup> Taxicabs are included with passenger cars. No segregation is possible.

<sup>3</sup> Contract-carrier trucks and tractor trucks are included with those privately owned and operated. No segregation is possible.

<sup>4</sup> Contract-carrier trailers and semitrailers are included with those privately owned and operated and cannot be separated therefrom.



TABLE 212.—Statistical report of State taxation imposed on motor vehicles in OHIO, for the year ended Dec. 31, 1932—Continued

## VEHICLE REGISTRATIONS AND FEES—Continued

Registration classification	Number registered		Rate of registration fee	Total registration fees collected	Registration classification	Number registered		Rate of registration fee	Total registration fees collected
	Non-tax-paid	Tax-paid				Non-tax-paid	Tax-paid		
Trailers and semitrailers—Continued.					Busses—Continued.				
Common carrier—Contd.					Public carrier—Contd.				
Resident and nonresident—Continued.					Resident—Contd.				
3,500 to 4,499, inclusive.		34	Same as for privately owned and operated trucks.	\$1,323.01	15,500 to 16,499, inclusive.		89	Same as for privately owned and operated trucks and tractor trucks.	\$25,368.87
4,500 to 5,499, inclusive.		33		1,707.55	16,500 to 17,499, inclusive.		87		27,327.13
5,500 to 6,499, inclusive.		45		3,033.55	17,500 to 18,499, inclusive.		38		13,234.18
6,500 to 7,499, inclusive.		119		10,365.50	18,500 to 19,499, inclusive.		32		11,091.05
7,500 to 8,499, inclusive.		58		6,002.50	19,500 and over.		46		18,465.16
8,500 to 9,499, inclusive.		27		2,766.50	Total.		1,360		279,417.26
9,500 to 10,499, inclusive.		17		2,559.25	Nonresident: <sup>7</sup>				
10,500 to 11,499, inclusive.		10		1,723.00	8,499 and less.				
11,500 to 12,499, inclusive.		6		1,118.37	8,500 to 9,499, inclusive.		3		387.00
12,500 to 13,499, inclusive.		1		211.25	9,500 to 10,499, inclusive.		1		159.50
13,500 to 14,499, inclusive.		1		251.75	10,500 to 11,499, inclusive.		6		1,000.50
14,500 to 15,499, inclusive.		1		260.75	11,500 to 12,499, inclusive.		5	Same as for privately owned and operated trucks and tractor trucks.	851.68
15,500 to 16,499, inclusive.		1		290.00	12,500 to 13,499, inclusive.		10		2,234.00
16,500 to 17,499, inclusive.					13,500 to 14,499, inclusive.		1		63.50
17,500 to 18,499, inclusive.		1		244.50	14,500 to 18,499, inclusive.				
18,500 to 19,499, inclusive.					18,500 to 19,499, inclusive.		11		4,321.75
19,500 and over.		1		317.07	19,500 and over.				
Total.		392		32,866.19	Total.		37		9,017.93
Busses:					Motorcycles.				
School.	(5)	(5)		(5)	Side cars.	338	5,680	\$5.	22,066.00
Sight-seeing or contract.		(5)		(5)			1,072	\$1.50.	1,347.22
Public carrier (net weight in pounds): <sup>8</sup>					Total registrations and registration fees.	11,281	1,640,658		17,943,769.25
Resident:									
Up to 1,499, inclusive.					Total franchise fees collected <sup>9</sup>				\$285,459.62
1,500 to 2,499, inclusive.		18		306.60	Total corporation taxes collected <sup>10</sup>				14,669.99
2,500 to 3,499, inclusive.		21		494.90					
3,500 to 4,499, inclusive.		30		1,106.88	OTHER STATE FEES AND TAXES				
4,500 to 5,499, inclusive.		42		2,232.75		Item	Number	Rate of fee	Amount collected
5,500 to 6,499, inclusive.		31		2,229.88	State operators' licenses:				
6,500 to 7,499, inclusive.		46		4,373.40	Private operator.		Not required.		
7,500 to 8,499, inclusive.		61	Same as for privately owned and operated trucks and tractor trucks.	6,857.25	Chauffeur.		22,125	\$3	\$66,375.00
8,500 to 9,499, inclusive.		72		9,359.25	State certificates of title.		Not required.		
9,500 to 10,499, inclusive.		83		12,856.63	License transfers <sup>11</sup>		125,795	\$1	125,795.00
10,500 to 11,499, inclusive.		109		19,082.50	Transfer fees not otherwise accounted for <sup>12</sup>				154,302.11
11,500 to 12,499, inclusive.		248		49,566.82	Duplicate plates.				9,849.00
12,500 to 13,499, inclusive.		73		15,259.37	Duplicate certificates (registration).				4,106.00
13,500 to 14,499, inclusive.		87		21,050.89	Total.				360,427.11
14,500 to 15,499, inclusive.		147		39,103.75					
Total.					GRAND TOTAL				
					Total State fees and taxes.				\$18,604,325.97

<sup>8</sup> All busses carrying more than 7 passengers are listed at the registration bureau as trucks, and it was not possible to segregate school busses and sight-seeing and other contract busses from trucks since the application for registration does not carry the necessary information. The number of school busses as obtained from the records of the State director of schools was: Owned by school districts, non-tax-paid 1,307; partly owned by school districts and privately owned, tax-paid, 3,849. No information concerning passenger capacities or fees paid was available.

<sup>9</sup> The classification of the 1,360 resident public-carrier busses by passenger capacities is as follows: up to 7 passengers, 67; 8 to 20, 538; over 20, 755.

<sup>7</sup> The utilities report shows 282 busses of foreign companies, classified as follows: up to 7 passengers, 1; 8 to 20, 8; over 20, 273. Only those doing intrastate business are licensed.

<sup>8</sup> Not included in total number of vehicles registered.

<sup>9</sup> Common-carrier permit or franchise fees are assessed by the Public Utilities Commission of Ohio against those operators engaged in transporting passengers and those

engaged in general hauling of freight, either over regular or irregular routes. The amounts collected were as follows: resident common-carrier freight-hauling vehicles, \$171,949.25; nonresident common-carrier freight-hauling vehicles, \$27,236.48; resident public-carrier busses, \$63,351.87; nonresident public-carrier busses, \$22,922.02.

<sup>10</sup> Incorporated companies engaged in transporting passengers and those engaged in general hauling of freight, either over regular routes or irregular routes, are assessed a franchise corporation tax, which is paid through the corporation tax division of the tax commission of the State. The amounts of this tax collected were as follows: resident common-carrier freight-hauling vehicles, \$7,844.67; nonresident common-carrier freight-hauling vehicles, \$1,079.61; resident public-carrier busses, \$5,065.48; nonresident public-carrier busses, \$680.23.

<sup>11</sup> License transfer fees were collected as follows: passenger cars, \$119,232; trucks, tractor trucks and busses, \$6,301; trailers and semitrailers, \$56; motorcycles, \$206.

<sup>12</sup> This item represents additional fees assessed in connection with the transfer of passenger-car licenses because of additional horsepower or weight.

TABLE 213.—Statistical report of State taxation imposed on motor vehicles in OKLAHOMA, for the year ended Dec. 31, 1932

## VEHICLE REGISTRATIONS AND FEES

Registration classification	Number registered		Rate of registration fee	Total registration fees collected <sup>1</sup>	Corporation commission fees								
	Non-tax-paid	Tax-paid			License fee		Mileage tax		Permit fee				
					Rate of fee	Amount collected	Rate of fee <sup>2</sup>	Amount collected	Number of permits issued	Rate of fee	Amount collected		
Passenger cars.....	( <sup>1</sup> )	370,760	\$12.50 for first \$500 of manufacturer's list price; \$1.50 for each additional \$100 or major fraction thereof; 20 percent reduction for 3 years; minimum fee \$8.	\$3,693,992.72									
Taxicabs.....		( <sup>3</sup> )											
Trucks (carrying capacity in tons): <sup>4</sup>				( <sup>3</sup> )									
¾ and less.....	73	2,898	\$15.....	25,649.04									
Over ¾ to 1, inclusive.....	462	18,167	\$25.....	236,184.81									
Over 1 to 1½, inclusive.....	1,276	17,563	\$40.....	407,262.78									
Over 1½ to 2, inclusive.....	100	2,841	\$60.....	91,415.43									
Over 2 to 3, inclusive.....	78	2,633	\$80.....	113,119.34									
Over 3 to 4, inclusive.....	22	357	\$200.....	33,805.34									
Over 4.....	42	425	\$300.....	66,105.47									
			20 percent reduction for 3 years; minimum fee \$8.										
Total.....	2,053	44,884		973,542.21									
Privately owned and operated: <sup>4</sup> .....		127	Same as for trucks.....	( <sup>4</sup> )			\$0.005	\$6,394.13	13	\$10	\$130		
Contract carrier <sup>4</sup> .....		520	do.....	( <sup>4</sup> )			.005	60,935.68	48	100	4,800		
Common carrier (rated capacity in tons): <sup>4</sup>		Full time	do.....					32,825.18	11	100	1,100		
1 and less.....	23	36											
Over 1 to 1½, inclusive.....	89	59											
Over 1½ to 2, inclusive.....	34	21											
Over 2 to 2½, inclusive.....	11	4											
Over 2½ to 3, inclusive.....	8	4											
Over 3 to 3½, inclusive.....	6												
Over 3½ to 4, inclusive.....													
Over 4 to 4½, inclusive.....													
Over 4½ to 5, inclusive.....	2												
Over 5.....	1				500.00	500.00		Transfers: 19	50	950			
Total.....		174 124				15,005.65		32,825.18			2,050		
Tractor trucks.....		( <sup>5</sup> )		( <sup>5</sup> )									
Trailers and semitrailers <sup>6</sup> .....													
Busses (seating capacity): <sup>7</sup>													
School.....		( <sup>7</sup> )	Same as for passenger cars.....	( <sup>7</sup> )					None	10			
Sight-seeing and other contract: <sup>8</sup>													
Up to 7, inclusive.....		28	do.....	( <sup>7</sup> )	{	25.00	12.83	.0025	137.87	{	None	100	
8 to 16, inclusive.....		5				50.00	.41	.005	4.29				
17 to 25, inclusive.....		1				75.00	11.75	.0075	75.55				
Over 25.....		4				100.00	12.82	.01	119.37				
Total.....		38				37.81		337.08					
Public carrier:													
Up to 7, inclusive.....		66	do.....	( <sup>7</sup> )	{			.003	8,302.43	{	3	100	300
8 to 11, inclusive.....		39						.005	5,725.00				
12 to 17, inclusive.....		51						.007	16,336.44				
18 to 23, inclusive.....		62						.009	13,675.70				
24 to 29, inclusive.....		59						.011	14,414.52				
30 to 36, inclusive.....		10						.0125	8,207.25				
Over 36.....								.015					
									Transfers: 4	50	200		
Total.....		287						66,661.34			500		
Motorcycles.....	48	739	do.....	6,062.56									
Total registrations and fees.....	2,101	416,383		<sup>1</sup> 4,673,597.49		15,043.46		167,153.41			7,480		

## OTHER STATE FEES AND TAXES

Item	Number	Rate of fee	Amount collected	Item	Number	Rate of fee	Amount collected
State operators' licenses:				State certificates of title (issued or transferred).....	148,274	\$1.00	\$148,274
Private.....	Not required			Duplicate certificates.....	9,948	.50	4,974
Chauffeur.....	do			Total.....			153,248

## GRAND TOTAL

Total State fees and taxes.....\$5,016,522.36

<sup>1</sup> All tax-exempt vehicles pay nominal fees of \$1, which are included in the total registration fees shown. The number of tax-exempt passenger cars is unknown, and they are included with tax-paid passenger cars.<sup>2</sup> The rate of mileage tax for common-carrier trucks and public-carrier busses is based upon the number of miles scheduled to be traveled during the month; for private and contract trucks and sight-seeing and other contract busses, the tax is based upon the actual mileage traveled.<sup>3</sup> Taxicabs were not registered separately from passenger cars.<sup>4</sup> The registration fees for privately owned, contract- and common-carrier trucks could not be separately reported, and the numbers, with corresponding registration fees, are for all trucks. The numbers of these vehicles listed separately to show the corporation commission fees paid are not additive in the total vehicles registered. The privately owned trucks so listed are those operated by owners who charge the consignee for the delivery of their own merchandise.<sup>5</sup> Tractor trucks were registered as trucks.<sup>6</sup> No trailers or semitrailers were registered.<sup>7</sup> The number of busses registered and the registration fees are included with passenger cars. The numbers of sight-seeing, other contract, and public-carrier busses, listed separately to show corporation commission fees, are not additive in the total of all vehicles.<sup>8</sup> The corporation commission makes little effort to collect fees from contract busses because the cost of collection in many cases would exceed the amount collected. This is due to the fact that fees are based only on the actual time operated and not on the full year.



TABLE 214.—Statistical report of State taxation imposed on motor vehicles in OREGON, for the year ended June 30, 1932

## VEHICLE REGISTRATIONS AND FEES

Registration classification	Number registered		Rate of registration fee <sup>1</sup>	Total registration fees collected	Rate of ton-mile or passenger-mile tax	Total ton-mile or passenger-mile tax collected	Rate of commercial tax <sup>1</sup>	Total commercial tax collected
	Non-tax-paid	Tax-paid						
Passenger cars.....	1, 675	223, 250	1,700 pounds, or less, \$10; 1,701 to 3,000 pounds, 90c per hundredweight; 3,001 to 4,500 pounds, \$1 per hundredweight; over 4,500 pounds, \$1.10 per hundredweight.	\$4, 781, 993. 25				
Taxicabs:								
Operated within city limits <sup>2</sup>		165	Same as for passenger cars.....	{ 4, 550. 01 191. 73 }			{ 4,500 pounds or less, 50 percent of registration fee; over 4,500 pounds, 100 percent of registration fee.	{ \$95. 86 }
Operated anywhere for hire.....		8						
Trucks: <sup>3</sup>								
Privately owned and operated (net weight in tons):								
Up to 1, inclusive.....	679	15, 079	do.....	{ 264, 859. 10 255, 360. 20 204, 452. 80 65, 681. 30 23, 272. 50 }				
1½ to 2½, inclusive.....	526	8, 521						
3 to 5, inclusive.....	99	4, 539						
5½ to 7½, inclusive.....	29	908						
Over 7½.....	12	234						
Total.....	1, 345	29, 281		813, 625. 90				
Contract carrier (declared capacity in tons):								
Up to 1, inclusive.....		1, 023	Same as for passenger cars.....	{ 47, 386. 48 24, 199. 93 12, 014. 19 4, 363. 65 4, 289. 85 }			{ Same as for taxicabs operated anywhere for hire.	{ 33, 497. 17 11, 103. 15 10, 652. 00 4, 181. 35 3, 519. 27 }
1½ to 2½, inclusive.....		791						
3 to 5, inclusive.....		131						
5½ to 7½, inclusive.....		42						
Over 7½.....		38						
Total.....		2, 025		92, 254. 10				62, 952. 94
Common carrier, fixed termini (declared capacity in tons): <sup>4</sup>								
Up to 1, inclusive.....		32	Same as for passenger cars.....	{ 1, 162. 80 8, 466. 96 12, 582. 38 6, 458. 27 5, 265. 44 }	1 mill per ton-mile <sup>5</sup>	\$99, 785. 45		
1½ to 2½, inclusive.....		137						
3 to 5, inclusive.....		129						
5½ to 7½, inclusive.....		64						
Over 7½.....		44						
Total.....		406		33, 935. 85		99, 785. 45		
Common carrier, anywhere for hire (declared capacity in tons): <sup>6</sup>								
Up to 1, inclusive.....		171	Same as for passenger cars.....	{ 5, 863. 61 28, 622. 86 2, 786. 40 582. 18 1, 068. 38 }			{ Same as for taxicabs operated anywhere for hire.	{ 3, 184. 95 24, 018. 52 2, 671. 68 582. 17 1, 068. 37 }
1½ to 2½, inclusive.....		526						
3 to 5, inclusive.....		33						
5½ to 7½, inclusive.....		7						
Over 7½.....		12						
Total.....		749		38, 923. 43				31, 525. 69
Commercial carrier (declared capacity in tons): <sup>7</sup>								
Up to 1, inclusive.....		799	Same as for passenger cars.....	{ 23, 098. 66 65, 381. 70 9, 513. 40 1, 079. 48 4, 624. 40 }			{ Same as for taxicabs operated anywhere for hire.	{ 13, 309. 61 58, 088. 12 9, 384. 08 1, 051. 47 4, 575. 72 }
1½ to 2½, inclusive.....		1, 069						
3 to 5, inclusive.....		99						
5½ to 7½, inclusive.....		12						
Over 7½.....		37						
Total.....		2, 016		103, 697. 64				86, 409. 00
Tractor trucks <sup>3</sup>								
Trailers and semitrailers:								
Privately owned and operated (net weight in tons):								
Up to 1, inclusive.....	53	667	Same as for passenger cars.....	{ 7, 078. 30 3, 000. 60 2, 403. 55 667. 65 203. 00 }				
1½ to 2½, inclusive.....	91	233						
3 to 5, inclusive.....	28	132						
5½ to 7½, inclusive.....	6	33						
Over 7½.....	3	5						
Total.....	181	1, 075		13, 353. 10				
Contract carrier (declared capacity in tons):								
Up to 1, inclusive.....		153	Same as for passenger cars.....	{ 1, 359. 20 1, 826. 33 1, 892. 74 890. 35 3, 325. 73 }			{ Same as for taxicabs operated anywhere for hire.	{ 654. 60 881. 55 1, 050. 70 535. 48 3, 320. 97 }
1½ to 2½, inclusive.....		131						
3 to 5, inclusive.....		91						
5½ to 7½, inclusive.....		25						
Over 7½.....		43						
Total.....		443		9, 294. 35				6, 443. 30

<sup>1</sup> The registration fee and commercial tax were reduced quarterly. Chauffeurs' fees were reduced one half on Jan. 1. The registration fee was based on the unladen light weight of the vehicle.

<sup>2</sup> Taxicabs operated within city limits or within 3 miles thereof.

<sup>3</sup> Tractor trucks are included with trucks, as the original applications made no distinction.

<sup>4</sup> Only common and public carriers operating within fixed termini paid a ton-mile or passenger-mile tax.

<sup>5</sup> One mill per ton-mile, payable monthly. Tax was based on the declared tonnage and on the miles between the fixed terminals. Trailers were taxed only when loaded.

<sup>6</sup> Common carriers operating without fixed termini paid a commercial tax but not a ton-mile tax.

<sup>7</sup> Motor vehicles operating as commercial carriers were those engaged in the transportation of goods to merchants or dealers, as distinguished from common carriers operating for compensation.

TABLE 214.—Statistical report of State taxation imposed on motor vehicles in OREGON, for the year ended June 30, 1932—Continued

## VEHICLE REGISTRATIONS AND FEES—Continued

Registration classification	Number registered		Rate of registration fee <sup>1</sup>	Total registration fees collected	Rate of ton-mile or passenger-mile tax	Total ton-mile or passenger-mile tax collected	Rate of commercial tax <sup>1</sup>	Total commercial tax collected
	Non-tax-paid	Tax-paid						
Trailers and semitrailers—Continued.								
Common carrier, fixed termini (declared capacity in tons): <sup>4</sup>								
Up to 1, inclusive		8	Same as for passenger cars.	\$357.10	1 mill per ton-mile <sup>5</sup>	\$15,416.17		
1½ to 2½, inclusive		28		1,452.55				
3 to 5, inclusive		42		3,526.43				
5½ to 7½, inclusive		32		2,170.40				
Over 7½								
Total		110		7,506.48		15,416.17		
Common carrier, anywhere for hire (declared capacity in tons): <sup>6</sup>								
Up to 1, inclusive		14	Same as for passenger cars.	140.73		{ Same as for taxicabs operated anywhere for hire.		\$70.36
1½ to 2½, inclusive		16		259.78				151.33
3 to 5, inclusive		11		228.95				150.78
5½ to 7½, inclusive		3		75.40				47.05
Over 7½		2		134.20				134.20
Total		46		839.06				553.72
Commercial carrier (declared capacity in tons): <sup>7</sup>								
Up to 1, inclusive		13	Same as for passenger cars.	137.50		{ Same as for taxicabs operated anywhere for hire.		65.00
1½ to 2½, inclusive		9		155.38				99.52
3 to 5, inclusive		4		140.00				65.63
5½ to 7½, inclusive		3		91.00				41.75
Over 7½		3		196.35				183.70
Total		32		720.23				455.60
Busses (seating capacity):								
School:								
Up to 7, inclusive	113	17	Same as for passenger cars.	476.45				
8 to 20, inclusive	308	31		1,953.50				
Over 20	20	9		1,152.30				
Total	441	57		3,582.25				
Sight-seeing and other contract:								
Up to 7, inclusive		30	Same as for passenger cars.	602.61		{ Same as for taxicabs operated anywhere for hire.		256.40
8 to 20, inclusive		5		175.35				97.85
Over 20		1		40.98				40.97
Total		36		818.94				395.22
Public carrier, fixed termini: <sup>4</sup>								
Up to 7, inclusive		47	Same as for passenger cars.	1,763.58	½ mill per passenger-mile <sup>5</sup>	86,453.20		
8 to 20, inclusive		137		12,084.80				
Over 20		191		33,914.10				
Total		375		47,762.48		86,453.20		
Public carrier, fixed termini, operating within city limits: <sup>9</sup>								
Up to 7, inclusive		6	Same as for passenger cars.	237.95				
8 to 20, inclusive		29		2,087.35				
Over 20		67		9,057.44				
Total		102		11,382.74				
Public carrier, anywhere for hire: <sup>10</sup>								
Up to 7, inclusive		115	Same as for passenger cars.	3,681.16		{ Same as for taxicabs operated anywhere for hire.		1,972.80
8 to 20, inclusive		11		750.50				550.83
Over 20		9		1,464.10				1,404.98
Total		135		5,895.76				3,928.61
Ambulances and hearses	5	157	Same as for passenger cars.	7,101.11				
Motorcycles	113	1,422	\$4; with side car, \$6	5,606.50				
Total registrations and fees	3,760	261,890		5,983,034.91		201,654.82		192,759.94

## OTHER STATE FEES AND TAXES

Item	Number	Rate of fee	Amount collected	Item	Number	Rate of fee	Amount collected
State operators' licenses:				State operators' licenses—Continued.			
Private:				Chauffeur <sup>1</sup>	13,779	\$1	\$12,733.50
Original	12,957	\$1.00	\$12,957	State certificates of title (issued or transferred)	97,521	1	97,521.00
Renewal	5,570	.50	2,785	Total			125,996.50

## GRAND TOTAL

Total State fees and taxes..... \$6,503,446.17

<sup>1</sup> The registration fee and commercial tax were reduced quarterly. Chauffeurs' fees were reduced one half on Jan. 1. The registration fee was based on the unladen light weight of the vehicle.

<sup>4</sup> Only common and public carriers operating within fixed termini paid a ton-mile or passenger-mile tax.

<sup>5</sup> One mill per ton-mile, payable monthly. Tax was based on the declared tonnage and on the miles between the fixed terminals. Trailers were taxed only when loaded.

<sup>6</sup> Common carriers operating without fixed termini paid a commercial tax but not a ton-mile tax.

<sup>7</sup> Motor vehicles operating as commercial carriers were those engaged in the transportation of goods to merchants or dealers, as distinguished from common carriers operating for compensation.

<sup>8</sup> One half mill per passenger-mile, payable monthly. Tax was based on the declared passenger capacity and on the miles between fixed terminals.

<sup>9</sup> These vehicles consisted mainly of street-car busses and operated within the city limits or within 3 miles thereof and paid only a passenger-car fee.

<sup>10</sup> These busses did not pay any mileage tax but paid only the additional commercial tax for the privilege of operating anywhere for hire.



## TAXATION OF MOTOR VEHICLES, 1932

TABLE 215.—Statistical report of State taxation imposed on motor vehicles in PENNSYLVANIA, for the year ended Dec. 31, 1932

## VEHICLE REGISTRATIONS AND FEES

Registration classification				Non-tax-paid	Tax-paid			Rate of registration fee <sup>1</sup>			Total registration fees collected
				Number	Number						
Passenger cars.....				4,555	1,440,072			Up to 25 horsepower, \$10; \$0.40 for each additional horsepower.			\$14,821,327.80
Taxicabs (pneumatic tires).....					2,855			Up to 5 passengers, \$25; 6 or 7 passengers, \$30.			72,482.26
Type	Weight group				Pneumatic tires	Cushion tires	Solid tires	Pneumatic tires	Cushion tires	Solid tires	
	Symbol	Chassis weight	Maximum gross weight								
Trucks:											
		Pounds	Pounds		Number	Number	Number				
4 wheels, 2 axles.....	R	Less than 2,000.....	5,000	6,833	76,186	125	315	\$16.50	\$25	\$28	1,200,279.93
	S	2,000 to 2,999.....	7,000	2,926	67,737	71	120	26.00	35	45	1,662,081.93
	T	3,000 to 3,999.....	11,000	1,934	34,176	275	514	35.00	50	60	1,069,585.61
	U	4,000 to 4,999.....	13,000	898	9,023	734	928	45.00	60	75	473,858.11
	V	5,000 to 5,999.....	18,000	750	7,064	1,927	2,129	63.00	85	105	783,323.85
	W	6,000 to 7,499.....	22,000	1,061	5,030	921	940	90.00	125	150	656,251.10
	Y	7,500 to 8,999.....	25,000	1,040	2,911	560	892	110.00	150	190	531,776.65
	Z	9,000 and over.....	26,000	1,000	1,709	742	495	155.00	200	300	525,081.75
Total.....				16,442	203,836	5,355	6,333				6,902,238.93
6 wheels, 3 axles.....	RZ	2,000 to 2,999.....	12,000	4	3			40.00	55	65	140.00
	SZ	3,000 to 3,999.....	14,000	77	113			50.00	65	75	5,820.00
	TZ	4,000 to 4,999.....	16,000	32	115	1		60.00	70	90	5,411.60
	UZ	5,000 to 5,999.....	22,000	8	47		1	90.00	125	150	2,648.73
	VZ	6,000 to 7,499.....	26,000	1	9			155.00	200	275	544.00
	WZ	7,500 to 8,999.....	30,000	11	23			175.00	225	300	2,661.00
	YZ	9,000 to 11,999.....	34,000	11	39		1	200.00	250	325	6,649.50
	ZZ	12,000 and over.....	36,000	240	334	23	5	225.00	275	350	71,131.00
Total.....				384	683	24	7				95,005.83
Trailers:											
			1 axle 2 axles								
		Pounds	Pounds								
Semitrailers and 4 wheels.....	A	Less than 1,000.....	3,000	205	3,490		1,059	5.00	6	8	22,363.00
	B	1,000 to 1,999.....	6,000	25	280		582	8.00	10	15	10,372.75
	C	2,000 to 2,999.....	10,000	29	219		308	15.00	20	25	9,953.50
	D	3,000 to 3,999.....	12,000	16	157		132	25.00	30	35	7,631.50
	E	4,000 to 4,999.....	14,000	3	148		92	30.00	40	50	7,502.00
	F	5,000 to 5,999.....	16,000	3	162		87	45.00	60	75	12,318.45
	G	6,000 and over.....	18,000	52	522		304	75.00	85	100	56,876.50
Total.....				333	4,978		2,564				127,017.70
8 wheels, 3 axles.....	AZ	Less than 3,000.....	12,000					40.00	45	50	
	BZ	3,000 to 3,999.....	15,000					45.00	50	60	
	CZ	4,000 to 4,999.....	20,000					50.00	60	70	
	DZ	5,000 to 5,999.....	26,000		1			60.00	75	90	60.00
	EZ	6,000 to 6,999.....	30,000					75.00	100	125	
	FZ	7,000 to 8,999.....	34,000		7			85.00	110	135	148.75
Total.....				2	3		2	100.00	125	150	450.00
Tractors <sup>2</sup> .....											658.75
Busses (seating capacity):											
School: <sup>3</sup>											
Up to 7, inclusive.....				1							
8 to 20, inclusive.....				10	1,153						11,612.80
Over 20.....				81	644						15,288.20
Total.....				92	906						66,392.80
Sight-seeing and other contract:											
Up to 7, inclusive.....											
8 to 20, inclusive.....											
Over 20.....					1						92.00
Total.....					30						4,206.96
Public carrier:											
Up to 7, inclusive.....											
8 to 20, inclusive.....											
Over 20.....											
Total.....					31						4,298.96
Motorcycles.....											
Motor bicycles.....											
Total registrations and registration fees.....				23,183	1,682,778						22,643,549.16
Total receipts tax collected <sup>4</sup> .....											\$33,945.71

<sup>1</sup> One half of fee effective Aug. 1, 1932; one quarter of fee effective Nov. 1, 1932.<sup>2</sup> In addition to the tractors listed, used for hauling upon the public highways, there were tractors used exclusively for agricultural purposes, road grading, and transporting machinery and appliances, as follows: Non-tax-paid, 1,195; tax-paid, 3,767; rate of registration fee, \$5 per tractor; total registration fees collected, \$15,755.75. Reissues of new tags for the above were: Free, 8; paid, 3; amount collected, \$3.<sup>3</sup> The school busses of 7-passenger capacity or less were passenger cars used for the transportation of school children; those of more than 7-passenger capacity were trucks, used for the same purpose, and were assigned truck tags.<sup>4</sup> The total receipts tax collected includes receipts from taxicabs, trucks, tractor trucks, busses, and other vehicles, and it was not possible to determine the amount derived from any particular class. The rate of tax was \$0.008 per dollar of gross receipts.

TABLE 215.—Statistical report of State taxation imposed on motor vehicles in PENNSYLVANIA, for the year ended Dec. 31, 1932—Con.

## OTHER STATE FEES AND TAXES

Item	Number		Rate of fee	Amount collected	Item	Number		Rate of fee	Amount collected
	Tax-free	Tax-paid				Tax-free	Tax-paid		
State operators' licenses:					State certificates of title (issued or transferred)—Continued.				
Private operator.....	142	1,986,227	\$2.00	\$3,972,454.00	Transfer title.....	1,913	493,560	\$2.00	\$987,120.00
Tractor operator.....		142	2.00	284.00	Transfer.....	5,480	198,029	2.00	479,191.70
Learner's permit.....	130	142,490	3.00	427,470.00	Duplicate title.....	236	17,802	.50	8,901.00
Duplicate operator card.....	1,212	25,297	.50	12,648.00	Reissues <sup>1</sup> .....				12,476.50
Duplicate registration cards.....	256	23,382	.50	11,691.00	Total.....				5,981,782.70
State certificates of title (issued or transferred):									
Dealer's title.....	182,891	139,093	.50	69,546.50					

## GRAND TOTAL

Total State fees and taxes..... \$28,659,277.57

<sup>1</sup> Reissues represent the acquisition of new tags. The rate of fee was \$0.50 for motorcycles and \$1 for all other motor vehicles. Tags were reissued as follows:

	Free	Tax-paid	Amount		Free	Tax-paid	Amount
Passenger cars.....	1,265	7,981	\$7,981.00	Busses (public-carrier).....		66	\$66.00
Taxicabs.....	8	13	13.00	Motorcycles.....	34	141	70.50
Trucks.....	321	4,257	4,257.00	Total.....	1,629	12,547	12,476.50
Trailers.....	1	89	89.00				



TABLE 216.—Statistical report of State taxation imposed on motor vehicles in RHODE ISLAND, for the year ended Dec. 31, 1932

## VEHICLE REGISTRATIONS AND FEES

Registration classification	Number registered		Rate of registration fee <sup>1</sup>	Total registration fees collected <sup>2</sup>	Registration classification	Number registered		Rate of registration fee <sup>1</sup>	Total registration fees collected <sup>2</sup>
	Non-tax-paid	Tax-paid				Non-tax-paid	Tax-paid		
Passenger cars.....	420	113,581	(Based on gross weight: 2,500 pounds and less, \$8..... 2,501 to 3,000 pounds, \$9..... 3,001 to 3,500 pounds, \$10..... 3,501 to 4,000 pounds, \$12..... 4,001 to 4,500 pounds, \$14..... 4,501 to 5,000 pounds, \$16..... 5,001 to 5,500 pounds, \$18..... 5,501 to 6,000 pounds, \$20..... Over 6,000 pounds, \$23.....	\$1,250,910.25	Trucks—Continued. 25,001 to 26,000, inclusive..... 26,001 to 27,000, inclusive..... 27,001 to 28,000, inclusive..... Over 28,000..... Total.....	2 2 16 1 537	26 39 277 41 17,612	25 29 74 9 804	Pneumatic tires (for solid tires add 10 cents per 100 pounds gross weight) \$74..... \$77..... \$80..... \$100..... 437,172.62
Taxicabs (and other motor vehicles for hire, excluding public-carrier busses).		873	Double rate for private vehicle.	29,101.01	Tractor trucks <sup>4</sup> .....				
Trucks (gross weight in pounds): <sup>3</sup>			Pneumatic tires (for solid tires add 10 cents per 100 pounds gross weight)		Trailers (gross weight in pounds): <sup>3</sup>				
Up to 3,000, inclusive.....	9	1,727	\$12.50.....	18,703.60	Up to 3,000, inclusive.....		13		34.69
3,001 to 3,500, inclusive.....	28	1,692	\$14.....	21,832.70	3,001 to 3,500, inclusive.....	3		2	16.75
3,501 to 4,000, inclusive.....	20	1,882	\$15.50.....	27,057.31	3,501 to 4,000, inclusive.....	2	2	1	20.85
4,001 to 4,500, inclusive.....	19	1,912	\$16.50.....	28,470.09	4,001 to 4,500, inclusive.....	4	1	1	17.35
4,501 to 5,000, inclusive.....	15	1,342	\$18.....	22,204.06	4,501 to 5,000, inclusive.....	3		3	36.25
5,001 to 5,500, inclusive.....	15	820	\$19.50.....	14,919.31	5,001 to 5,500, inclusive.....	2		1	12.50
5,501 to 6,000, inclusive.....	29	826	\$21.50.....	16,611.47	5,501 to 6,000, inclusive.....	3	1	1	23.60
6,001 to 6,500, inclusive.....	26	1,270	\$23.50.....	27,793.65	6,001 to 6,500, inclusive.....	1			
6,501 to 7,000, inclusive.....	38	1,504	\$25.50.....	36,372.74	6,501 to 7,000, inclusive.....		1	1	27.55
7,001 to 7,500, inclusive.....	37	865	\$27.00.....	22,130.40	7,001 to 7,500, inclusive.....			1	18.00
7,501 to 8,000, inclusive.....	27	579	\$28.50.....	15,561.85	8,001 to 8,500, inclusive.....	3			
8,001 to 8,500, inclusive.....	17	547	\$30.00.....	15,889.40	8,501 to 9,000, inclusive.....		2	2	71.05
8,501 to 9,000, inclusive.....	23	347	\$31.50.....	10,409.84	9,001 to 9,500, inclusive.....				
9,001 to 9,500, inclusive.....	3	196	\$33.00.....	6,299.81	9,501 to 10,000, inclusive.....				
9,501 to 10,000, inclusive.....	9	166	\$34.50.....	5,706.41	10,001 to 11,000, inclusive.....				
10,001 to 11,000, inclusive.....	12	189	\$36.....	7,308.16	10,001 to 11,000, inclusive.....				
11,001 to 12,000, inclusive.....	10	181	\$37.50.....	8,068.34	11,001 to 12,000, inclusive.....		1		Per 100 pounds, gross weight: pneumatic tires, 15 cents; solid tires, 25 cents.
12,001 to 13,000, inclusive.....	9	220	\$39.00.....	10,515.89	12,001 to 13,000, inclusive.....		1	1	17.85
13,001 to 14,000, inclusive.....	37	142	\$41.00.....	7,891.38	13,001 to 14,000, inclusive.....		1	3	40.45
14,001 to 15,000, inclusive.....	10	100	\$43.50.....	6,567.29	14,001 to 15,000, inclusive.....			1	122.05
15,001 to 16,000, inclusive.....	16	100	\$46.00.....	6,997.84	15,001 to 16,000, inclusive.....			1	36.25
16,001 to 17,000, inclusive.....	16	114	\$48.50.....	8,727.57	16,001 to 17,000, inclusive.....			1	43.25
17,001 to 18,000, inclusive.....	9	83	\$51.....	5,587.58	17,001 to 18,000, inclusive.....			1	45.50
18,001 to 19,000, inclusive.....	5	93	\$54.....	7,916.05	18,001 to 19,000, inclusive.....			1	98.25
19,001 to 20,000, inclusive.....	6	65	\$57.....	6,066.63	19,001 to 20,000, inclusive.....	2		2	574.90
20,001 to 21,000, inclusive.....	23	70	\$60.....	6,632.60	20,001 to 21,000, inclusive.....		6	7	54.25
21,001 to 22,000, inclusive.....	17	66	\$62.50.....	6,998.60	21,001 to 22,000, inclusive.....			1	144.00
22,001 to 23,000, inclusive.....	11	39	\$65.....	4,393.18	22,001 to 23,000, inclusive.....		1	2	77.10
23,001 to 24,000, inclusive.....	19	48	\$68.....	5,004.70	23,001 to 24,000, inclusive.....		2		105.55
24,001 to 25,000, inclusive.....	1	44	\$71.....	4,589.45	24,001 to 25,000, inclusive.....		2		83.25
					Over 28,000.....	1			
					Total.....	27	35	33	1,721.24
					Busses (seating capacity): <sup>5</sup>				
					Public carrier:				
					4.....		1		32.00
					6.....		3		100.00
					7.....		97		4,796.00
					8.....		4		198.00
					16.....		2		156.00
					17.....		6		480.00
					18.....		5		410.00
					20.....		5		430.00
					21.....		2		176.00
					25.....		16		1,512.00
					26.....		1		98.00
					27.....		17		1,525.00
					28.....		8		816.00
					29.....		126		13,000.00
					30.....		32		3,392.00

<sup>1</sup> Registration fees are reduced quarterly one fourth of the annual rate.<sup>2</sup> The \$2 flat fee collected on State and municipally owned vehicles is not included in total registration fees collected. See other State fees and taxes, official car tags.<sup>3</sup> Segregation of trucks and trailers into classes of service is not available. Semi-trailers were registered, together with drawing unit, as one vehicle and are included with trucks.<sup>4</sup> Tractor trucks are included with trucks.<sup>5</sup> School, sight-seeing, and other contract busses are included with passenger cars and taxicabs.

TABLE 216.—Statistical report of State taxation imposed on motor vehicles in RHODE ISLAND, for the year ended Dec. 31, 1932—Continued

## VEHICLE REGISTRATIONS AND FEES—Continued

Registration classification	Number registered		Rate of registration fee	Total registration fees collected
	Non-tax-paid	Tax-paid		
Busses—Continued.				
Public carrier—Continued.				
31.....		2	Double rate for private passenger cars, plus \$2 per passenger seat.	\$108.00
32.....		2		220.00
33.....		116		12,124.00
35.....		1		116.00
36.....		64		7,552.00
37.....		22		2,010.00
39.....		5		620.00
40.....		1		126.00
Total.....		538		49,997.00
Motorcycles.....	115	824	\$5.....	3,037.50
Total registrations and fees.	1,099	134,300		1,771,939.62

## OTHER STATE FEES AND TAXES

Item	Number	Rate of fee	Amount collected
State operators' licenses:			
Private operator.....	163,778	\$2	\$327,556.00
Chauffeur.....	None		
State certificates of title.....	Not required		
Official car tags.....	1,099	2	2,078.00
Total.....			329,634.00
GRAND TOTAL			
Total State fees and taxes.....			\$2,101,573.62



TABLE 217.—Statistical report of State taxation imposed on motor vehicles in SOUTH CAROLINA, for the year ended Dec. 31, 1932

## VEHICLE REGISTRATIONS AND FEES

Registration classification	Number registered		Rate of registration fee		Total registration fees collected	Rate of ton-mile or passenger-mile tax <sup>1</sup>	Total ton-mile or passenger-mile tax collected
	Non-tax-paid	Tax-paid					
Passenger cars.....	274	<sup>2</sup> 156,515	\$9 for first 2,000 lbs.; \$3 for each additional 500 lbs. or fraction thereof.		<sup>2</sup> \$1,810,814.15		
Taxicabs.....		(2)			(2)		
Trucks:			Pneu-matic tires	Solid tires			
Privately owned and operated (rated capacity in tons):							
Up to 1, inclusive.....		10,533	12	\$15	\$30	141,580.00	
1½ to 2, inclusive.....		8,132	100	30	60	227,276.25	
2½ to 3, inclusive.....		487	24	60	120	26,760.00	
3½ to 4, inclusive.....		84	14	100	200	9,250.00	
4½ to 5, inclusive.....		3		200	400	900.00	
5½ to 6, inclusive.....				300	600		
Over 6.....				400	800		
Total.....		19,239	150			405,766.25	
Contract carrier (rated capacity in tons):							
Up to 1½, inclusive.....		152		30	60	3,246.60	
Over 1½ to 2, inclusive.....		85		60	120	3,301.00	
Over 2 to 3, inclusive.....		43		120	240	2,760.00	
Over 3 to 4, inclusive.....		6		200	400	850.00	
Over 4 to 5, inclusive.....				400	800		
Total.....		286				10,157.60	
Common carrier (gross weight in tons):							
3 or less.....		31	(1)	(1)	(1)	¾ cent per ton-mile.....	\$3,232.17
3 to 5, solid tires.....						¼ cent per ton-mile.....	
3 to 7, pneumatic tires.....		16				do.....	3,050.54
5 to 8½, solid tires.....						½ cent per ton-mile.....	
7 to 9, pneumatic tires.....							
Total.....		47					6,282.71
Tractor trucks <sup>3</sup> .....							
Trailers and semitrailers:			Pneu-matic tires	Solid tires			
Privately owned and operated (rated capacity in tons):							
½ or less.....		148	\$14	\$28	2,207.50		
Over ½ to 1, inclusive.....		397	18	36	6,574.50		
Over 1 to 1½, inclusive.....		208	22	44	4,114.00		
Over 1½ to 2, inclusive.....		234	26	52	5,585.00		
Over 2 to 2½, inclusive.....		209	30	60	5,700.00		
Over 2½ to 3, inclusive.....		256	34	68	7,704.00		
Over 3 to 3½, inclusive.....		76	38	76	2,479.50		
Over 3½ to 4, inclusive.....		101	42	84	2,928.50		
Over 4 to 4½, inclusive.....		9	46	92	305.50		
Over 4½ to 5, inclusive.....		45	50	100	2,062.50		
Over 5 to 5½, inclusive.....		5	54	108	256.50		
Over 5½ to 6, inclusive.....		14	58	116	739.50		
Over 6 to 6½, inclusive.....		3	62	124	108.50		
Over 6½ to 7, inclusive.....		9	66	132	429.00		
Over 7 to 7½, inclusive.....			70	140			
Over 7½ to 8, inclusive.....		1	74	148	93.25		
Total.....		1,715			41,287.75		

<sup>1</sup> The ton-mile and the passenger-mile taxes are based upon the estimated mileage that will be traveled during the period for which the license is issued and are payable semiannually in advance. These taxes are in lieu of all other State license fees and taxes.

<sup>2</sup> Taxicabs are included with passenger cars.

<sup>3</sup> Tractor trucks are included with privately owned and operated trucks.

TABLE 217.—Statistical report of State taxation imposed on motor vehicles in SOUTH CAROLINA, for the year ended Dec. 31, 1932—  
Continued

## VEHICLE REGISTRATIONS AND FEES—Continued

Registration classification	Number registered		Rate of registration fee		Total registration fees collected	Rate of ton-mile or passenger-mile tax	Total ton-mile or passenger-mile tax collected
	Non-tax-paid	Tax paid					
		Pneumatic tires	Solid tires	Pneumatic tires	Solid tires		
<b>Trailers and semitrailers—Continued.</b>							
Contract carrier (rated capacity in tons):							
Up to 1½, inclusive.....		31		\$30	\$60	\$637.50	
Over 1½ to 2, inclusive.....		73		60	120	2,625.00	
Over 2 to 3, inclusive.....		60		120	240	4,095.00	
Over 3 to 4, inclusive.....		3		200	400	400.00	
Over 4 to 5, inclusive.....				400	800		
Total.....		167				7,757.50	
Common carrier (gross weight in tons):							
3 or less.....		25					\$2,387.11
3 to 5, solid tires.....							
3 to 7, pneumatic tires.....		3		(1)	(1)	Same as for common carrier trucks.	475.96
5 to 8½, solid tires.....							
5 to 9, pneumatic tires.....							
Total.....		28					2,863.07
<b>Busses:</b>							
School 4.....	684						
Sight-seeing and other contract (net weight in pounds):							
Up to 2,000, inclusive.....		1		15	7.50		
2,001 to 2,500, inclusive.....		4		20	60.00		
2,501 to 3,000, inclusive.....		15		25	306.25		
3,001 to 3,500, inclusive.....		1		30	30.00		
3,501 to 4,000, inclusive.....		3		35	87.50		
4,001 to 4,500, inclusive.....		2		40	80.00		
4,501 to 5,000, inclusive.....		1		45	45.00		
Total.....		27			616.25		
Public carrier (gross weight in pounds):							
Less than 7,000, solid tires.....		56		(1)	(1)	1/50 cent per passenger-seat mile.....	8,576.91
Less than 13,000, pneumatic tires.....						1/40 cent per passenger-seat mile.....	20,319.22
Over 7,000, solid tires.....		50				Minimum fee—regular route, regular schedule:	
Over 13,000, pneumatic tires.....						Seating capacity..... Fee	
						7 or less..... \$30	
						8 to 12, inclusive..... 40	
						13 to 17, inclusive..... 50	
						18 to 22, inclusive..... 60	
						23 to 27, inclusive..... 75	
						28 and over..... 90	
						Regular route, irregular schedule, minimum estimated mileage, 25,000 miles.	
Total.....		106					28,896.13
<b>Motorcycles.....</b>		483		\$5	1,964.50		
<b>Total registrations and fees.....</b>	958	178,763			2,278,364.00		38,041.91

## OTHER STATE FEES AND TAXES

Item	Number	Rate of fee	Amount collected	Item	Number	Rate of fee	Amount collected
State operators' licenses:				Registration transfers.....	17,663	\$0.50	\$8,831.50
Private.....	206,955	\$0.50	\$103,477.50	Official tags (school busses).....	684	1.00	684.00
Chauffeur.....	510	2.00	1,020.00	Total.....			114,013.00
State certificates of title.....	Not required						

## GRAND TOTAL

Total State fees and taxes..... \$2,430,418.91

<sup>1</sup> The ton-mile and the passenger-mile taxes are based upon the estimated mileage that will be traveled during the period for which the license is issued and are payable semiannually in advance. These taxes are in lieu of all other State license fees and taxes.<sup>4</sup> Seating capacity not available.



## TAXATION OF MOTOR VEHICLES, 1932

TABLE 218.—Statistical report of State taxation imposed on motor vehicles in SOUTH DAKOTA, for the year ended Dec. 31, 1932

## VEHICLE REGISTRATIONS AND FEES

Registration classification	Number registered		Rate of registration fee <sup>1</sup>	Total registration fees collected	Registration classification	Number registered		Rate of registration fee <sup>1</sup>	Total registration fees collected
	Non-tax-paid	Tax-paid				Non-tax-paid	Tax-paid		
Passenger cars	865	142,468	2,000 lbs. and less. \$13 2,001 to 3,000 lbs. 17 3,001 to 3,500 lbs. 20 3,501 to 4,000 lbs. 25 4,001 to 4,250 lbs. 30 4,251 to 4,500 lbs. 35 4,501 to 4,750 lbs. 40 4,751 to 5,000 lbs. 45 5,001 to 5,500 lbs. 55 5,501 to 6,000 lbs. 65 6,001 lbs. and over. 75	\$1,932,169.82	Trailers and semitrailers—Continued. 3,001 to 3,500, inclusive. 1 3,501 to 4,000, inclusive. 1 4,001 to 5,000, inclusive. 5 Over 5,000. 1 Total. 8,852	\$100 \$150 \$250 \$500	\$120.00 500.00 1,250.00 500.00		
Taxicabs	(2)			(2)	Busses (seating capacity): School: Up to 7, inclusive. 101 8 to 20, inclusive. 2 Over 20. 103 Total. 103				
Trucks (chassis weight in pounds): <sup>3</sup>					Sight-seeing and contract: Up to 7, inclusive. 12 8 to 20, inclusive. 2 Over 20. 14 Total 20. 14 Public carrier: Up to 7, inclusive. 2 8 to 20, inclusive. 47 Over 20. 23 Total. 72				
Up to 1,500, inclusive. 2,582 1,501 to 2,000, inclusive. 4,981 2,001 to 2,500, inclusive. 6,335 2,501 to 3,000, inclusive. 3,423 3,001 to 3,250, inclusive. 402 3,251 to 3,500, inclusive. 463 3,501 to 3,750, inclusive. 162 3,751 to 4,000, inclusive. 222 4,001 to 4,250, inclusive. 222 4,251 to 4,500, inclusive. 62 4,501 to 5,000, inclusive. 138 5,001 to 5,500, inclusive. 217 5,501 to 6,000, inclusive. 104 6,001 to 6,500, inclusive. 22 6,501 to 7,000, inclusive. 14 7,001 to 7,500, inclusive. 14 7,501 to 8,000, inclusive. 14 8,001 to 8,500, inclusive. 14 8,501 to 9,000, inclusive. 4	\$15 \$20 \$25 \$30 \$32.50 \$35 \$40 \$50 \$75 \$100 \$125 \$150 \$175 \$200 \$225 \$250 \$300 \$350 \$400	20,059.24 66,142.25 146,643.77 88,807.50 9,807.02 12,700.64 5,890.00 9,837.50 14,618.76 5,525.00 15,156.25 26,025.00 13,715.64 3,800.00 2,000.00 2,775.00 2,625.00 1,300.00		Same as for passenger cars plus \$8 per passenger seat over 7. { 764.50 243.00 1,007.50 43.50 3,562.75 2,392.50 5,998.75 742.38 2,418,149.15					
Total	19,381			447,428.57	Total receipts tax collected <sup>7</sup> Total franchise fees collected <sup>8</sup>		\$27,670.67 18,820.00		
Contract carrier <sup>3</sup>	172			(3)	OTHER STATE FEES AND TAXES				
Common carrier: <sup>3</sup> Class A <sup>4</sup> Class B <sup>4</sup>	285 1,813			(3) (3)	Item	Number	Rate of fee	Amount collected	
Total	2,098				State operators' licenses: Private. None Chauffeur. None Official tags. 968 State certificates of title (issued or transferred): New title. 9,428 Foreign title. 5,143 Transfer. 32,008 Duplicate. 2,534 Total. 18,780.00		\$0.25 No fee \$0.50 \$1	\$242.00 16,004.00 2,534.00 18,780.00	
Tractor trucks: <sup>5</sup> Class A { 71 71 11 8 Class B { \$75 \$150 \$37.50 \$125									
Total	161			17,387.50	GRAND TOTAL				
Trailers and semitrailers (net weight in pounds): <sup>6</sup> Up to 750, inclusive. 8,082 751 to 1,250, inclusive. 702 1,251 to 1,500, inclusive. 16 1,501 to 2,000, inclusive. 29 2,001 to 2,500, inclusive. 10 2,501 to 3,000, inclusive. 6		\$1 \$5 \$20 \$30 \$50 \$75	7,000.25 2,838.13 260.00 727.50 362.50 356.25		Total State fees and taxes.		\$2,483,419.82		

<sup>1</sup> Fees are reduced 50 percent on July 1 and 75 percent on Oct. 1. For vehicles 5 years old the rates are 50 percent of those quoted.

<sup>2</sup> Taxicabs are included with passenger cars.

<sup>3</sup> The registration fees for privately-owned, contract-, and common-carrier trucks could not be separately reported and the numbers and corresponding registration fees are shown for all trucks combined, by weight groups. The numbers of contract- and common-carrier trucks, listed separately to show the vehicles on which receipts tax and certificate fees were paid, are not additive in the total number of vehicles registered.

<sup>4</sup> Class A common carriers are those operating between fixed termini over regular routes; class B are those not operating between fixed termini or over regular routes.

<sup>5</sup> Tractor trucks are not registered separately from other trucks except those used exclusively in the construction and maintenance of highways, class A, and those used in transporting products of mines and sawmills, class B.

<sup>6</sup> Separation of trailers and semitrailers into privately owned, contract-, and common-carrier classes was not possible.

<sup>7</sup> The receipts tax represents 3 percent of gross earnings, collected as follows: On common-carrier trucks, class A, \$9,882.39, class B, \$13,588.22; on public-carrier busses, \$4,200.06.

<sup>8</sup> Fees collected by the railroad commission for the issuance of certificates of convenience and necessity were as follows: Common-carrier trucks, class A, \$2,030; class B, \$1,470; contract-carrier trucks, \$1,130; and public-carrier busses, \$500. In addition, the total includes special license fees on contract-carrier trucks in the amount of \$3,690.

TABLE 219.—Statistical report of State taxation imposed on motor vehicles in TENNESSEE, for the year ended Dec. 31, 1932

## VEHICLE REGISTRATIONS AND FEES

Registration classification	Number registered		Rate of registration fee <sup>1</sup>	Total registration fees collected <sup>2</sup>	Privilege tax		Mileage tax		Inspection fee	
	Non-tax-paid	Tax-paid			Rate	Total collected	Rate	Total collected	Rate	Total collected
Passenger cars .....	2,832	265,543	50 cents per horsepower.	\$3,047,984.47						
Taxicabs .....		1,250	50 cents per horsepower plus \$2 per seat.	20,510.60	\$15.....	\$12,062.86				
			50 cents per horsepower plus the following fees—							
			Rated capacity in tons	Rate per ton			Rated capacity in tons	Rate per mile		
Trucks (rated capacity in tons): <sup>3</sup>										
Up to 1, inclusive .....		15,668	½ to 1½.....	\$10 20	\$10.....	\$ 6,587.30	Up to 1½, inclusive.	Exempt.	\$10 per ton.	\$1,695.11
1½ to 2½, inclusive.....	1,699	14,806	4 to 4½.....	30			Over 1½ to 3, inclusive.	½ cent..		
3 to 5, inclusive.....		572	5 to 5½.....	40			Over 3 to 5, inclusive.	1 cent..		
Over 5.....			6 and over..	50			Over 5 to 8, inclusive.	3 cents..		
Total.....	1,699	31,046		819,918.15		6,587.30		23,669.00		1,695.11
Tractor trucks <sup>3</sup> .....	(4)	388	\$25.....	8,104.95		(5)	Same as for trucks.....	(6)		
			Rated capacity in tons	Rate per ton						
Trailers and semitrailers (rated capacity in tons): <sup>3</sup>										
Up to 1, inclusive.....		1,854	½ to 2.....	\$7.50 10	(5)	(6)	do.....	(6)	(7)	
1½ to 2½, inclusive.....		842	2½ to 3½.....	10..						
3 to 5, inclusive.....		577	4 to 4½.....	15..						
5½ to 7, inclusive.....		20	5 to 5½.....	20..						
Over 7½.....		1	6 and over..	25..						
Total.....	(4)	3,294		47,729.66						
Trucks, tractor trucks, trailers and semitrailers, operating under the railroad and public utilities commission. <sup>8</sup>		397	Rates given above.	21,198.89	\$10.....	(5)	do.....	17,383.28	\$10 per ton.	1,695.11
Busses.....	1,057									
School <sup>9</sup> .....										
Sight-seeing <sup>10</sup> .....										
Public carrier (seating capacity):					Passenger capacity	Fee	Passenger capacity	Rate per mile		
Up to 7, inclusive.....		44	50 cents per horsepower plus \$2 per seat.	1,421.81	5 or less.....	\$20..	7 and less.....	¼ cent..	\$2.50 per seat.	\$10,262.79
8 to 20, inclusive.....		151		6,083.35	6 to 10.....	35..	8 to 20, inclusive.	½ cent..		
Over 20.....		291		20,679.62	11 to 14.....	70..	21 to 23, inclusive.	¾ cent..		
					15 to 20.....	120..	24 and over.....	1 cent..		
Total.....		486		28,184.78	21 to 29.....	175..			72,288.04	10,262.79
					30 and over..	250..				
Motorcycles.....	75	1,087	\$4.15.....	4,331.37		8,509.92				
Total registrations and fees	5,663	303,094		3,976,763.98		27,160.08		95,957.04		11,957.90

<sup>1</sup> There is a quarterly reduction of 25 percent in the rate of registration fees.<sup>2</sup> Registration fees include county court clerk's fee of \$0.50 per vehicle.<sup>3</sup> Trucks, tractor trucks, trailers, and semitrailers cannot be segregated by class of service, and tractor trucks cannot be segregated by capacity.<sup>4</sup> Non-tax-paid tractor trucks, trailers, and semitrailers are included with trucks.<sup>5</sup> The privilege tax on trucks, tractor trucks, trailers, and semitrailers operated by transfer companies is included in the item of \$6,587.30, carried under trucks. Such tax collected on vehicles operating under the railroad and public utilities commission is also included in this item. The privilege tax on busses applied only to those operated in 1 county only.<sup>6</sup> The mileage tax applied to freight-hauling vehicles of more than 1½ tons capacity operating for hire in more than 1 county, those of 2 or more tons capacity operating for hire in 1 county only, certain classes of private carriers of property of 3 tons capacity or more operating in more than 1 county, and to all carriers of passengers for hire except busses operating as part of urban street-railway systems and taxicabs, U-Drive-It companies, or automobiles operating in 1 county only. The total mileage tax on property carriers is included in the item listed for trucks and no segregation by classes of vehicles is available.<sup>7</sup> The inspection fee applied to vehicles operating under the railroad and public utilities commission. The amount collected on trucks, trailers, and semitrailers was \$1,695.11.<sup>8</sup> The number of vehicles operating under the railroad and public utilities commission and all fees and taxes thereon are included under the proper classifications above, and such vehicles and fees and taxes are not duplicated in the totals at foot of table.<sup>9</sup> All school busses are registered as official cars and are included in the non-tax-paid item for busses. Information as to seating capacity is not available.<sup>10</sup> Sight-seeing busses, of which there are few in the State, are carried as public-carrier busses and cannot be separated therefrom.



## TAXATION OF MOTOR VEHICLES, 1932

TABLE 219.—*Statistical report of State taxation imposed on motor vehicles in TENNESSEE, for the year ended Dec. 31, 1932—Con.*

## OTHER STATE FEES AND TAXES

Item	Number	Rate of fee	Amount collected
State operators' licenses.....	None		
State certificates of title (issued or transferred).....	Not required		
Identification tags.....	286,269	\$2, plus county court clerk's fee of \$0.05.....	\$586,851.06
Transfers.....	28,022	\$1, plus county court clerk's fee of \$0.25.....	35,027.50
County court clerk's fee on non-tax-paid vehicles.....	11 3,163	\$0.50.....	1,581.50
Total.....			623,460.06

## GRAND TOTAL

Total State fees and taxes.....	\$4,735,299.06
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<sup>11</sup> Of the 5,663 official plates, 2,500 were issued directly to the highway department and no county clerk's fee was collected thereon.

TABLE 220.—Statistical report of State taxation imposed on motor vehicles in TEXAS, for the year ended Dec. 31, 1932 <sup>1</sup>

## VEHICLE REGISTRATIONS AND FEES

Registration classification	Number registered		Rate of registration fee			Total registra- tion fees col- lected	Additional weight fees	Total		
	Non-tax- paid	Tax-paid								
			Shipping weight plus 100 pounds	Rate per 100 pounds						
Passenger cars <sup>2</sup> .....	2,038	1,005,186	2,000 pounds and less..... 2,001 to 3,500 pounds, inclu- sive. 3,501 to 4,500 pounds, inclu- sive. Over 4,500 pounds.....	\$0.28..... \$0.36..... \$0.48..... \$0.50.....		\$8,477,872.39		\$8,477,872.39		
Taxicabs.....		( <sup>2</sup> )				( <sup>2</sup> )				
			Gross weight	Pneumatic tires	Solid tires					
Trucks (capacity in pounds): <sup>3</sup>	5,667	158,589 24,428 5,130 216 2,386	6,000 pounds and less..... 6,001 to 8,000 pounds, inclu- sive. 8,001 to 10,000 pounds, inclu- sive. 10,001 to 12,000 pounds, inclu- sive. 12,001 to 14,000 pounds, inclu- sive. 14,001 to 16,000 pounds, inclu- sive. 16,001 to 22,000 pounds, inclu- sive. 22,001 to 26,000 pounds, inclu- sive. Over 26,000 pounds.....	\$0.40 .50 .60 .70 .80 .90 1.30 1.60 4.00	\$0.50 .60 .70 .90 1.00 1.20 1.50 2.00 5.00	2,251,032.98 974,128.69 436,549.03 25,530.56 67,319.56	\$5,998.76 53,148.60 34,806.76 5,623.88 4,432.80	2,257,031.74 1,027,277.29 471,355.79 31,154.44 71,752.36		
3,000 and less.....										
3,001 to 6,000, inclusive.....										
6,001 to 10,000, inclusive.....										
Over 10,000.....										
Unclassified.....										
Tabulation short <sup>4</sup> .....				519				28,603.37		28,603.37
Total.....			5,667	191,268				3,783,164.19	104,010.80	3,887,174.99
Tractor trucks.....				( <sup>5</sup> )				( <sup>5</sup> )		
						Pneumatic tires	Solid tires	Steel tires		
Trailers and semitrailers (capacity in pounds): <sup>3</sup>	777	26,940 6,918 1,443 171 446	6,000 pounds and less..... 6,001 to 8,000 pounds, inclu- sive. 8,001 to 10,000 pounds, inclu- sive. 10,001 to 12,000 pounds, inclu- sive. 12,001 to 14,000 pounds, inclu- sive. 14,001 to 16,000 pounds, inclu- sive. 16,001 to 20,000 pounds, inclu- sive. Over 20,000 pounds.....	\$0.30 .40 .50 .60 .80 1.20 1.60 4.00	\$0.40 .50 .60 .80 1.00 1.50 2.00 5.00	\$1.00 1.25 1.50 2.00 2.50 3.00 4.00 6.00	89,284.01 118,184.89 57,524.21 18,062.09 7,575.16	656.43 8,206.01 9,467.17 5,070.90 301.33	89,940.44 126,390.90 66,991.38 23,132.99 7,876.49	
3,000 and less.....										
3,001 to 6,000, inclusive.....										
6,001 to 10,000, inclusive.....										
Over 10,000.....										
Unclassified.....										
Tabulation short <sup>4</sup> .....				196					1,967.14	1,967.14
Total.....			777	\$ 36,114				\$ 292,597.50	23,701.84	\$ 316,299.34
						Pneumatic tires	Solid tires			
Busses, other than intra-urban: <sup>7</sup>			1,228	326 229 227 13	4,000 pounds and less..... 4,001 to 6,000 pounds, inclu- sive. 6,001 to 8,000 pounds, inclu- sive. 8,001 to 16,000 pounds, inclu- sive. 16,001 to 24,000 pounds, inclu- sive. 24,001 to 28,000 pounds, inclu- sive. Over 28,000 pounds.....	\$1.10 1.15 1.30 1.40 1.40 1.40 4.00	\$1.25 1.40 1.50 1.60 1.75 2.00 6.00	13,331.47 25,845.79 48,891.25 716.47		13,331.47 25,845.79 48,891.25 716.47
School.....										
Not classified by use (seating capacity):										
7 and less.....										
8 to 20, inclusive.....										
Over 20.....										
Unclassified.....										
Total.....		795						88,784.98		88,784.98

See footnotes at end of table.



## TAXATION OF MOTOR VEHICLES, 1932

TABLE 220.—Statistical report of State taxation imposed on motor vehicles in TEXAS, for the year ended Dec. 31, 1932—Continued

## VEHICLE REGISTRATIONS AND FEES—Continued

Registration classification	Number registered		Rate of registration fee	Total registration fees collected	Additional weight fees	Total
	Non-tax-paid	Tax-paid				
			Rate per 100 pounds, steel tires			
Road tractors:						
Privately owned and operated (capacity in pounds):						
4,000 and less		62	\$0.25	\$804.07		\$804.07
4,001 to 6,000, inclusive		50	\$0.50	1,026.42	\$4.20	1,030.62
6,001 to 8,000, inclusive		23	\$0.60	729.25		729.25
8,001 to 10,000, inclusive	1,356	13	\$0.75	457.10		457.10
10,001 to 16,000, inclusive		6	\$1.00	945.05		945.05
16,001 to 20,000, inclusive		12	\$2.00	3,281.66		3,281.66
Unclassified		28		613.05		613.05
Tabulation over 4		-16		-2,811.47		-2,811.47
Total	1,356	178		5,045.13	4.20	5,049.33
Additional weight fees, not classified by type of vehicle *					10,173.05	10,173.05
Motorecycles	314	3,375	\$5; with side car, \$8	14,684.95		14,684.95
Total registrations and registration fees	11,380	1,236,916		12,662,149.14	137,889.89	12,800,039.03

## FEES AND TAXES COLLECTED BY THE TEXAS RAILROAD COMMISSION FROM CARRIERS UNDER ITS REGULATION 1

Registration classification	Annual permit fee			Identification plate fees collected	Duplicate plate fees collected	Filing fees on applications for certificates of convenience and necessity				10 per cent tax on sale of certificates	Drivers' licenses		Total railroad commission fees and taxes collected	
	Number vehicles issued permits	Rate of fee	Amount collected			Initial		Transfer			Rate of fee	Amount collected		
						Rate of fee	Amount collected	Rate of fee	Amount collected					
Trucks (capacity in pounds):														
Contract carrier:														
3,000 and less	165	\$10	\$709.48	\$165	\$7	\$10	\$10,800			\$1	\$3,831			
3,001 to 6,000, inclusive	119		816.87	119										
6,001 to 10,000, inclusive	29		165.68	29										
Over 10,000	27		193.41	27										
Tabulation short 4	11		95.00	11	1									
Total	351		1,980.44	351	8		10,800				\$3,831	\$16,970.44		
Common carrier:														
3,000 and less	611	\$10	5,375.51	611	9	25	2,075	\$25	\$1,500	\$2,052.65	1	(°)		
3,001 to 6,000, inclusive	366		3,449.72	366										
6,001 to 10,000, inclusive	91		875.03	91										
Over 10,000	30		295.83	30										
Unclassified	5		50.00	5										
Tabulation short 4	17		59.36	17										
Total	1,120		10,105.45	1,120	9		2,075		1,500	2,052.65			16,862.10	
Special commodity carrier:														
3,000 and less	945	\$10	6,320.14	945	7	10	6,470			1	(°)			
3,001 to 6,000, inclusive	484		3,844.09	484										
6,001 to 10,000, inclusive	98		808.52	98										
Over 10,000	12		90.87	12										
Tabulation short 4					26									
Total	1,539		11,063.62	1,539	33		6,470						19,105.62	
Trailers (capacity in pounds):														
Contract carrier: 10														
Common carrier:														
3,000 and less	3	4-wheel, \$10	30.00	3										
3,001 to 6,000, inclusive	11		110.00	11										
6,001 to 10,000, inclusive	5		50.00	5										
Over 10,000														
Total	19		190.00	19									209.00	
Special commodity carrier:														
3,000 and less		4-wheel, \$10												
3,001 to 6,000, inclusive														
6,001 to 10,000, inclusive	1		10.00	1										
Over 10,000														
Total	1		10.00	1									11.00	
Busses, other than intraurban: 7														
Common carrier (seating capacity):														
7 and less	203	\$10 plus \$1 per passenger seat	3,260.02	203	7	25	1,050	25	975		3	2,492		
8 to 20, inclusive	251		5,972.40	251										
Over 20	268		9,201.52	268										
Unclassified	1			1										
Additional seat fees			82.42											
Total	723		18,516.36	723	7		1,050		975			2,492	23,763.36	
Total railroad commission fees and taxes	3,753		41,865.87	3,753	57		20,395		2,475	2,052.65		6,323	76,921.52	

See footnotes at end of table.

TABLE 220.—Statistical report of State taxation imposed on motor vehicles in TEXAS, for the year ended Dec. 31, 1932—Continued

## OTHER STATE FEES AND TAXES

Item	Number	Rate of fee	Amount collected	Item	Number	Rate of fee	Amount collected
State operators' licenses:				State certificates of title.....	Not required.....		
Private operator.....				Duplicate registration plates.....	17,880.....	\$1 per pair.....	\$17,918.00
Chauffeur for hire.....	74,660	\$3.....	\$224,029.00	Duplicate registration receipts.....	4,133.....	\$0.25.....	1,033.25
Duplicate operator.....	2,395	\$1.....	2,395.00	Permits for oversize and over-weight vehicles.....	4,990.....	\$5.00.....	24,950.00
State transfer registrations:				Visitors' permits.....	799.....	\$0.50 after 30 days.....	399.50
Number of transfers registered.....	406,639	\$0.25.....	106,440.50	Total.....			377,165.25
Penalties for late registration.....		20 days and less, \$2.50, over 20 days, \$5.					
GRAND TOTAL							
Total State fees and taxes.....				\$13,254,125.80			

<sup>1</sup> The railroad commission fees and taxes are for the fiscal year ended Aug. 31, 1932.

<sup>2</sup> Taxicabs and intraurban busses were registered as passenger cars and are included therewith.

<sup>3</sup> The numbers of privately owned and operated vehicles may be arbitrarily calculated by deducting the numbers of vehicles issued permits by the railroad commission. This calculation presumes, however, that all vehicles issued permits by the railroad commission were registered in Texas, which was not the case. The railroad commission, moreover, did not issue permits to large numbers of carriers which were either operated illegally without permits or whose operations did not come within the definitions prescribed by law as subject to regulation. The railroad commission did not require a permit for trailers having less than 4 wheels. The number of privately owned trailers and semitrailers derived by the above method would, therefore, include a number of 2-wheel trailers of licensed carriers. No attempt was made to classify State registration fees as to use of vehicle because it would be necessary to distribute a large amount of fees which could not be identified as to class of vehicles on which they were collected.

<sup>4</sup> The adjusting figures here shown represent the differences between the official records and the tabulations of the statistician who prepared the report for Texas, such differences being the result of clerical errors, or lost, misfiled, or illegible records. The official records were presumed in all cases to be correct and the final figures agree with said records.

<sup>5</sup> Tractor trucks are included with trucks.

<sup>6</sup> The statistician who prepared the report for Texas states that a compensating error of 16 vehicles and \$2,811.47 occurs in the totals shown for trailers and semitrailers and for road tractors. This error was caused by the use of trailer-registration forms for tractors by certain tax collectors and the consequent inclusion of the vehicles as trailers when they were actually tractors. The totals shown are those taken from the records of the highway commission. The correct number of trailers and semitrailers should therefore be 16 less than the number shown and the registration fees \$2,811.47 less than the amount shown. The totals for road tractors should be increased by corresponding amounts.

<sup>7</sup> Intraurban busses are not required to be registered except as passenger cars. The regulation of the railroad commission extends only to busses which operate between 2 or more incorporated towns. The number of contract-carrier busses must be considered to include all State registered busses which are not common carriers.

<sup>8</sup> This item includes all additional weight fees paid on passenger cars, taxicabs, and intraurban busses and also any errors of omission incident to the tabulation of such fees on trucks and trailers.

<sup>9</sup> The amounts of fees collected by the railroad commission for licenses for drivers of common-carrier trucks and special commodity-carrier trucks are included in the amount shown for contract-carrier trucks.

<sup>10</sup> The railroad commission's records indicate that no 4-wheel trailers were operated by licensed contract carriers.



## TAXATION OF MOTOR VEHICLES, 1932

TABLE 221.—Statistical report of State taxation imposed on motor vehicles in UTAH, for the year ended Dec. 31, 1932

## VEHICLE REGISTRATIONS AND FEES

Registration classification	Number registered		Rate of registration fee <sup>1</sup>	Total registration fees collected
	Non-tax-paid	Tax-paid		
Passenger cars.....	276	80,920	{ 25 hp. or less, \$5.00. 25 to 40 hp., \$7.50. 40 to 50 hp., \$10.00. Over 50 hp., \$12.50.	\$558,969.25
Taxicabs.....		( <sup>2</sup> )		( <sup>2</sup> )
Trucks (pay load in tons): <sup>3</sup> Privately owned and operated:		Pneumatic tires    Solid tires Pneumatic tires    Solid tires		
1/2.....	124	6,303	\$5.00	\$25
3/4.....	24	1,120	7.50	25
1.....	66	2,504	10.00	25
1 1/2.....	177	3,865	15.00	35
2.....	60	704	22.50	50
2 1/2.....	15	372	30.00	65
3.....	102	425	40.00	75
3 1/2.....	26	132	55.00	100
4.....	1	86	70.00	125
4 1/2.....		15	85.00	130
5.....	73	111	100.00	140
5 1/2.....		8	125.00	
6.....	1	40	150.00	
7.....		12	200.00	
8.....		12	250.00	
Total.....	669	15,709	49	192,502.75
Contract carrier:				
1/2.....		14		70.00
3/4.....		6		41.25
1.....		24		240.00
1 1/2.....		66		967.50
2.....		18		405.00
2 1/2.....		18		540.00
3.....		22		800.00
3 1/2.....		7		341.25
4.....		7		490.00
5.....		6		585.00
5 1/2.....		1		125.00
6.....		3		450.00
Total.....		192		5,055.00
Common carrier:				
1/2.....		15		75.00
3/4.....		3		22.50
1.....		12		120.00
1 1/2.....		35		517.50
2.....		17		210.00
2 1/2.....		7		337.50
3.....		12		440.00
3 1/2.....		5		275.00
4.....		9		630.00
4 1/2.....		1		85.00
5.....		14		1,350.00
6.....		2		300.00
7.....		1		200.00
8.....		13		2,500.00
Total.....		146		7,062.50
Tractor trucks.....		( <sup>4</sup> )		( <sup>4</sup> )
Trailers and semitrailers (pay load in tons): <sup>3</sup> Privately owned and operated:				
1/2.....	3		\$10.00	
3/4.....		1	10.00	5.00
1.....	3	220	10.00	2,010.00
2.....	3	30	15.00	420.00
3.....	38	38	25.00	862.50

## VEHICLE REGISTRATIONS AND FEES—Continued

Registration classification	Number registered		Rate of registration fee <sup>1</sup>	Total registration fees collected
	Non-tax-paid	Tax-paid		
Trailers and semitrailers—Continued. Privately owned and operated—Continued.				
3 1/2.....	1		\$40.00	
4.....		9	40.00	\$280.00
5.....	1	8	50.00	250.00
6 1/2.....		1	87.50	42.75
Total.....	49	307		3,870.25
Contract carrier:				
3.....		1	25.00	25.00
Common carrier:				
3.....		8	25.00	162.50
4.....		3	40.00	100.00
5.....		4	50.00	175.00
6.....		1	75.00	37.50
8.....		1	125.00	125.00
Total.....		17		600.00
Busses (seating capacity): School.....	88	267	Same as for trucks.	( <sup>5</sup> )
Sight-seeing:				
Up to 7, inclusive.....		10	12.50	125.00
8 to 20, inclusive.....		5	15.00	70.00
Over 20.....		9	22.50	192.50
Total.....		24		387.50
Other contract.....		3	15.00	45.00
Public carrier:				
Up to 7, inclusive.....		61	{ 7.50 10.00 12.50	568.75
8 to 20, inclusive.....		54	{ 10.00 15.00	727.50
Over 20.....		76	{ 22.50 30.00	1,983.75
Total.....		191		3,280.00
Motorcycles.....	38	382	2.50	935.50
Total registrations and registration fees.	1,120	98,208		772,732.75

Total ton-mile tax collected <sup>6</sup>..... \$10,262.70  
 Total passenger-mile tax collected <sup>7</sup>..... 54,199.71

## OTHER STATE FEES AND TAXES

Item	Number	Rate of fee	Amount collected
State operators' licenses:			
Private operator.....			
Chauffeur.....	2,210	{ \$2 per annum; \$1 per half-year; duplicates, \$0.25.	\$4,080.75
State certificates of title.....	Not required		
State certificates of ownership:			
Issued.....	98,527	No fee.....	
Transferred.....	16,044	\$1.....	16,044.00
Total other State fees and taxes.			20,124.75

## GRAND TOTAL

Total State fees and taxes..... \$857,319.91

<sup>1</sup> Registration fees are reduced one half on Sept. 1.

<sup>2</sup> Taxicabs are included with passenger cars.

<sup>3</sup> The law provides that the basis of registration shall be the factory rated carrying capacity, and it also provides that no loads shall be hauled greater than the registration plates show. The registration, therefore, is according to the load that is intended to be hauled, with certain limitations as to weight of load per axle and also as to weight of load per inch of width of tire.

<sup>4</sup> Tractor trucks are included with trucks.

<sup>5</sup> Registration fees on school busses are included with trucks.

<sup>6</sup> This item includes \$6,059.16, ton-mile tax collected on contract-carrier trucks and trailers, and \$4,203.54, ton-mile tax collected on common-carrier trucks and trailers. The rate is two thirds cent per ton-mile on hard surfaced roads and one fourth cent per ton-mile on other types of road.

<sup>7</sup> The passenger-mile tax was collected on sight-seeing, other contract, and public-carrier busses, at the rate of one fourth cent per passenger-mile on hard surfaced roads and one tenth cent per passenger-mile on other types of road.

TABLE 222.—Statistical report of State taxation imposed on motor vehicles in VERMONT for the year ended Dec. 31, 1932

## VEHICLE REGISTRATIONS AND FEES

Registration classification	Number registered		Rate of registration fee	Total registration fees collected
	Non-tax-paid	Tax-paid		
Passenger cars.....	73	69,013	Manufacturer's weight in pounds: 1 to 2,000..... \$16 2,001 to 2,500... 19 2,501 to 3,000... 23 3,001 to 3,500... 28 3,501 to 4,000... 33 4,001 to 4,500... 38 Over 4,500..... 43	\$1,480,760.96
Taxicabs.....		7	Same as for passenger cars.	176.00
Trucks (lightweight plus manufacturer's rated capacity in pounds): Privately owned and operated:				
Up to 6,000, inclusive.....		2,828	60 cents per 100 pounds.	77,448.00
6,001 to 9,000, inclusive.....		3,587	70 cents per 100 pounds.	170,662.91
9,001 to 13,000, inclusive.....		875	80 cents per 100 pounds.	77,242.20
Over 13,000.....		592	90 cents per 100 pounds.	83,462.85
Total.....		7,882		408,815.96
Contract carrier.....		None		
Common carrier:				
Up to 6,000, inclusive.....		5	Same as for privately owned and operated trucks.	146.60
6,001 to 9,000, inclusive.....		10		542.50
9,001 to 13,000, inclusive.....		9		822.40
Over 13,000.....		2		238.80
Total.....		26		1,750.30
State or municipally owned.....		275	\$10.....	2,735.00
Tractor trucks and semitrailer combinations: Privately owned and operated (gross weight in pounds):				
Tractor trucks:				
Up to 6,000, inclusive.....		4	Up to 4,000 pounds, 90 cents per 100 pounds. 4,001 to 8,000 pounds, 95 cents per 100 pounds. Over 8,000 pounds, \$1 per 100 pounds.	172.90
6,001 to 9,000, inclusive.....				
9,001 to 13,000, inclusive.....		4		348.00
Over 13,000.....		8		1,000.00
Total.....		16		1,520.90
Trucks with semitrailers attached (gross weight in pounds):				
Up to 6,000, inclusive.....			60 cents per 100 pounds.	
6,001 to 9,000, inclusive.....		1	70 cents per 100 pounds.	46.90
9,001 to 13,000, inclusive.....		18	80 cents per 100 pounds.	1,412.60
Over 13,000.....		21	90 cents per 100 pounds.	3,129.35
Total.....		40		4,588.85
Contract carrier.....		None		
Common carrier.....		None		
State or municipally owned.....		126	\$10.....	1,260.00

## VEHICLE REGISTRATIONS AND FEES—Continued.

Registration classification	Number registered		Rate of registration fee	Total registration fees collected
	Non-tax-paid	Tax-paid		
Trailers (gross weight in pounds) and semitrailers (carrying capacity in pounds): Privately owned and operated:				
Up to 6,000, inclusive.....		473	Trailers: Same as for trucks. Semitrailers: to 2,000 pounds, inclusive, carrying capacity, attached to passenger car, \$5; attached to truck, \$10. Over 2,000 pounds carrying capacity, registered as unit with truck at truck rates.	\$2,619.15
6,001 to 9,000, inclusive.....		3		63.10
9,001 to 13,000, inclusive.....		3		109.88
Over 13,000.....				
Total.....		479		2,792.13
Contract carrier.....		None		
Common carrier.....		None		
Busses (seating capacity): School:				
Up to 7, inclusive.....		2	\$1 per 100 pounds, based on gross weight, allowing 150 pounds per passenger seat.	144.00
8 to 20, inclusive.....				
Over 20.....				
Total.....		2		144.00
Sight-seeing and other contract:				
Up to 7, inclusive.....			Same as for school busses.	
8 to 20, inclusive.....		1		77.00
Over 20.....		1		96.00
Total.....		2		173.00
Public carrier:				
Up to 7, inclusive.....		28	Same as for school busses.	1,335.00
8 to 20, inclusive.....		35		3,248.00
Over 20.....		79		12,699.50
Total.....		142		17,282.50
State repairers' licenses.....		345	\$25.....	4,830.00
Motorcycles.....		479	\$7.50.....	3,016.00
Total registrations and fees.....	73	178,834		1,929,845.60

## OTHER STATE FEES AND TAXES

Item	Number	Rate of fee	Amount collected
State operators' licenses:			
Private operator.....	94,329	Examination fee for first license, \$2; annual fee, \$2.50; after Aug. 1, \$1.25.	\$233,959.25
State certificates of title.....	Not required		
Zone registrations.....	130		260.00
Transfers of registration.....	13,298	\$2.....	26,596.00
Total.....			260,815.25

## GRAND TOTAL

Total State fees and taxes.....	\$2,190,660.85
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<sup>1</sup> The total number of registered tax-paid vehicles includes 401 State and municipally owned vehicles on which the fee was \$10.



TABLE 223.—Statistical report of State taxation imposed on motor vehicles in VIRGINIA, for the year ended Mar. 1, 1933 <sup>1</sup>

## VEHICLE REGISTRATIONS AND FEES

Registration classification	Number registered		Rate of registration fee	Total registration fees collected	Registration classification	Number registered		Rate of registration fee	Total registration fees collected
	Non-tax-paid	Tax-paid				Non-tax-paid	Tax-paid		
Passenger cars.....	1,019	311,578	70 cents per 100 pounds, prorated quarterly.	\$4,839,253.16	Tractor trucks (rated capacity in tons):				
Taxicabs.....		929	\$5 per revenue producing seat plus 70 cents per 100 pounds.	31,212.71	Privately owned and operated.		( <sup>6</sup> )	Same as for privately owned trucks.	( <sup>6</sup> )
U-Drive-It.....		263	\$5 plus 70 cents per 100 pounds.	6,722.27	Contract carrier: <sup>3</sup>				
Trucks (rated capacity in tons):					1.....		11	\$25.....	127.60
Privately owned and operated:					1½.....		202	\$35.....	3,280.48
1.....	740	33,258	\$15.....	425,681.25	2.....		39	\$50.....	904.80
1½.....	962	18,743	\$20.....	334,605.00	2½.....		24	\$75.....	835.20
2.....	732	1,585	\$30.....	42,292.50	3.....		26	\$100.....	1,206.40
2½.....	73	684	\$40.....	24,160.00	3½.....		9	\$135.....	563.76
3.....	406	360	\$60.....	18,540.00	4.....			\$185.....	
3½.....	22	196	\$80.....	13,720.00	4½.....			\$250.....	
4.....	61	34	\$110.....	3,052.50	5.....			\$300.....	
4½.....		3	\$150.....	300.00	Total.....		311		6,918.24
5.....	321	60	\$200.....	11,550.00	Common carrier:				
10.....	60				Registered prior to July 1, 1932: <sup>4</sup>				
20.....	1				1.....			\$15.....	
Transfers and duplicates.....				15,343.08	1½.....		16	\$20.....	320.00
Total.....	3,378	54,923		889,244.33	2.....		13	\$30.....	390.00
Contract carrier: <sup>3</sup>					2½.....		20	\$40.....	800.00
1.....		1,294	\$25.....	14,999.01	3.....		15	\$60.....	900.00
1½.....		4,742	\$35.....	77,010.08	3½.....		7	\$80.....	560.00
2.....		403	\$50.....	9,349.60	4.....		2	\$110.....	220.00
2½.....		148	\$75.....	5,150.40	4½.....			\$150.....	
3.....		177	\$100.....	8,212.80	5.....			\$200.....	
3½.....		31	\$135.....	1,941.84	Total.....		73		3,190.00
4.....		13	\$185.....	1,115.92	Registered after June 30, 1932: <sup>4</sup>				
4½.....			\$250.....		1.....				
5.....		10	\$300.....	1,392.00	1½.....		14		
Total.....		6,818		119,171.65	2.....		7		
Common carrier:					2½.....		11		
Registered prior to July 1, 1932: <sup>4</sup>					3.....		3		
1.....		8	\$15.....	120.00	3½.....		1		
1½.....		77	\$20.....	1,729.87	4.....				
2.....		31	\$30.....	930.00	4½.....				
2½.....		15	\$40.....	600.00	5.....				
3.....		17	\$60.....	1,020.00	8.....		1		
3½.....		7	\$80.....	560.00	Total.....		39		
4.....			\$110.....		Emergency tags:				
4½.....			\$150.....		1.....				
5.....		3	\$200.....	600.00	1½.....		2		
7.....		5	\$300.....	1,500.00	2.....		4		
Total.....		163		7,059.87	2½.....		7		
Registered after June 30, 1932: <sup>4</sup>					3.....		3		
1.....					3½.....				
1½.....		14	70 cents per 100 pounds of weight of chassis plus rated tonnage.	\$4,060.03	4.....		1		
2.....		2			4½.....				
2½.....					5.....				
3.....		1			Total.....		17		17.00
Total.....		17		4,060.03	Trailers and semitrailers (rated capacity in tons):				
Emergency tags:					Privately owned and operated:				
1.....		1			1.....	19	1,503	\$10.....	11,132.25
1½.....		5			1½.....	5	154	\$13.....	1,560.00
2.....		6			2.....	3	65	\$16.....	940.00
2½.....		3			2½.....	42	12	\$19.....	185.25
3.....		7			3.....	1	54	\$22.....	786.50
3½.....		3	\$1.....	32.00	3½.....		9	\$25.....	193.75
4.....		1			4.....	2	18	\$28.....	343.00
4½.....					4½.....			\$31.....	
5.....		2			5.....	13	25	\$34.....	671.50
7.....		4			Total.....	85	1,840		15,812.25
Total.....		32		32.00					

<sup>1</sup> By a change in law the expiration of the registration year took place Mar. 31, 1933, instead of Dec. 31, 1932.

<sup>2</sup> This is an adjusting figure to reconcile the difference between the fees as computed from tonnage capacity and the total shown by the records of the division of motor vehicles.

<sup>3</sup> The numbers of trucks, tractor trucks, trailers, and semitrailers licensed as contract carriers include a number of vehicles already included in the privately owned class. This is caused by applicants turning in private tags and securing for-hire tags. The exact number duplicated was not available.

<sup>4</sup> A change in the rate of registration fees on common-carrier vehicles, effective July 1, 1932, necessitated a break in the number registered as between the two periods.

<sup>5</sup> The registration fees on common-carrier tractor trucks, trailers, and semitrailers registered after June 30, 1932, are included in the amount shown for common-carrier trucks registered after June 30, 1932.

<sup>6</sup> Figures showing the number of private tractor trucks registered and the amount of registration fees collected are not available, as it was impossible to segregate them.

TABLE 223.—Statistical report of State taxation imposed on motor vehicles in VIRGINIA, for the year ended Mar. 1, 1933—Con.

## VEHICLE REGISTRATIONS AND FEES—Continued

Registration classification	Number registered		Rate of registration fee	Total registration fees collected
	Non-tax paid	Tax-paid		
Trailers and semi-trailers—Continued. Contract carrier: <sup>3</sup>				
1		54	\$15	\$375.84
1½		82	\$20.50	779.98
2		59	\$26	711.77
2½		25	\$36.50	423.40
3		99	\$42	1,882.91
3½		42	\$52.50	1,023.12
4		23	\$65.50	699.16
4½			\$81	
5		46	\$84	1,792.90
Total		430		7,689.08
Common carrier: Registered prior to July 1, 1932: <sup>4</sup>				
1			\$15	
1½		6	\$20	120.00
2		7	\$30	210.00
2½		4	\$40	160.00
3		28	\$60	1,680.00
3½			\$80	
4		2	\$110	220.00
4½			\$150	
5		29	\$200	5,400.00
6		1	\$250	250.00
Total		77		8,040.00
Registered after June 30, 1932: <sup>4</sup>				
1				
1½		1		
2		3		
2½				
3		23		
3½		1		
4		3		
4½				
5		12		
Total		43		
Emergency tags:				
1				
1½		1		
2		3		
2½				
3		6		
3½				
4				
4½				
5		6		
Total		16		16.00
Busses:				
School: <sup>7</sup>	580	940	\$5 for-hire fee	4,700.00
Sight-seeing and other contract (seating capacity):				
8		1		
10		1		
13		1		
18		3		
20		3		
21		2		
22		1		
24		1		
25		4		
29		2		
33		1		
Total		20		2,800.00
Public carrier:				
4		6		
5		8		
6		3		
7		29		
10		2		
11		3		
12		12		
14		12		
15		8		

<sup>3</sup> The numbers of trucks, tractor trucks, trailers, and semitrailers licensed as contract carriers include a number of vehicles already included in the privately owned class. This is caused by applicants turning in private tags and securing for-hire tags. The exact number duplicated was not available.

<sup>4</sup> A change in the rate of registration fees on common-carrier vehicles, effective July 1, 1932, necessitated a break in the number registered as between the two periods.

<sup>5</sup> The registration fees on common-carrier tractor trucks, trailers, and semitrailers registered after June 30, 1932, are included in the amount shown for common-carrier trucks registered after June 30, 1932.

<sup>7</sup> Segregation of school busses by seating capacity is not available.

## VEHICLE REGISTRATIONS AND FEES—Continued

Registration classification	Number registered		Rate of registration fee	Total registration fees collected
	Non-tax paid	Tax-paid		
Busses—Continued. Public carrier—Con.				
16		2		
17		34		
18		10		
19		10		
20		23		
21		37		
23		2		
24		2		
25		60		
26		1		
27		17		
28		6		
29		105		
30		22		
31		1		
33		19		
35		2		
40		2		
Total		438		35,009.88
Emergency tags:				
5		1		
6		2		
7		8		
14		1		
15		5		
16		1		
17		13		
18		3		
19		4		
20		5		
21		12		
23		1		
25		18		
26		1		
28		1		
29		37		
30		6		
31		1		
33		4		
35		3		
Total		127		3,898.82
Motorcycles	151	1,882	\$5 prorated quarterly	7,386.75
Motorcycle side cars	2	218	\$2 prorated quarterly	361.50
Total registrations and registration fees	<sup>8</sup> 5,213	<sup>8</sup> 380,784		5,992,595.54

Total receipts tax collected <sup>9</sup> \$55,170.40  
Total valuation and rate tax collected <sup>10</sup> 5,751.43

## OTHER STATE FEES AND TAXES

Item	Number	Rate of fee	Amount collected
State operators' licenses:			
Private operator	475,645	No fee required	
Chauffeur	11,608	\$5	\$57,902.50
State certificates of title (issued or transferred):			
Original	46,763	\$1	47,145.10
Duplicate	8,066	{ \$0.50 to July 1; \$2 on and after July 1 }	9,763.10
Transfer	109,720	\$1	113,905.50
Supplemental lien	6,444	\$1	6,444.00
Nonresident stickers	51	\$0.25	12.75
Total			235,172.95

## GRAND TOTAL

Total State fees and taxes \$6,288,690.32

<sup>8</sup> The total number of tax-paid vehicles registered does not include 192 emergency tags nor 218 motorcycle side cars, and the number of non-tax-paid vehicles does not include 2 motorcycle side cars.

<sup>9</sup> The amount of receipts tax collected includes \$9,305.38 collected on common-carrier trucks, tractor trucks, trailers, and semitrailers and \$45,805.02 collected on public-carrier busses. The rate of tax prior to July 1, 1932, was 1½ percent of gross receipts. Effective July 1, 1932, the rate was increased to 2 percent.

<sup>10</sup> The amount of valuation and rate tax collected includes \$659.42 collected on common-carrier trucks, tractor trucks, trailers, and semitrailers and \$5,092.01 collected on public-carrier busses. The rate of tax prior to July 1, 1932 was 0.1 percent of gross receipts. Effective July 1, 1932, the rate was increased to 0.2 percent.



TABLE 224.—Statistical report of State taxation imposed on motor vehicles in WASHINGTON, for the year ended Dec. 31, 1932

VEHICLE REGISTRATIONS AND FEES				VEHICLE REGISTRATIONS AND FEES—Continued					
Registration classification	Number registered		Rate of registration fee <sup>1</sup>	Total registration fees collected	Registration classification	Number registered		Rate of registration fee <sup>1</sup>	Total registration fees collected
	Non-tax-paid	Tax-paid				Non-tax-paid	Tax-paid		
Passenger cars.....	1,682	380,070	\$3.....	\$1,115,380.00	Busses (seating capacity):				
Taxicabs.....		655	\$3 plus \$3 per passenger seat.	10,730.50	School:				
U-Drive-It.....		74		1,493.00	Up to 7, inclusive.....	1,175	27	Same as for taxicabs.	\$502.50
Total.....		729			8 to 20, inclusive.....		68		2,835.00
				Over 20.....	5		426.00		
				12,223.50	Total.....	1,175	100		3,763.50
Trucks (load capacity): <sup>2</sup>					Sight-seeing and contract carrier:				
Less than 1,600 pounds.....		1,098	\$3 plus 50 cents per 100 pounds of load capacity.	2,904.00	Up to 7, inclusive.....		5	Same as for taxicabs.	51.50
1,600 pounds to 1 ton, inclusive.....		44,032		343,839.00	8 to 20, inclusive.....		39		1,491.00
Over 1 ton to 2½ tons, inclusive.....	2,816	14,052		264,838.50	Over 20.....		16		1,279.50
Over 2½ tons to 5 tons, inclusive.....		3,735		138,613.00	Total.....		60	2,822.00	
Over 5 tons to 7½ tons, inclusive.....		808		49,361.00					
Over 7½ tons.....		101		8,923.50					
Additional tonnage.....				22,284.50	Public carrier:				
Total.....	2,816	63,826		830,763.50	Up to 7, inclusive.....		68	Same as for taxicabs.	1,327.50
Contract carrier <sup>2</sup>					8 to 20, inclusive.....		137		7,299.00
Common carrier (load capacity in tons): <sup>2</sup>					Over 20, inclusive.....		324		28,618.50
Up to 1, inclusive.....		29			Total.....		529		37,245.00
Over 1 to 2½, inclusive.....		139			Street-car busses and station wagons.....	118			
Over 2½ to 5, inclusive.....		156			Motorcycles.....	177	1,776	\$3.....	4,737.50
Over 5 to 7½, inclusive.....		58			Total registrations and registration fees.....	6,192	451,386		2,060,209.50
Over 7½.....		19							
Total.....		401			Total receipts tax collected <sup>4</sup> .....				\$97,837.36
Tractor trucks <sup>3</sup>					OTHER STATE FEES AND TAXES				
Trailers and semitrailers (load capacity): <sup>2</sup>									
Less than 1,600 pounds.....		156	Same as for trucks.	411.00					
1,600 pounds to 1 ton, inclusive.....		3,293		17,762.50					
Over 1 ton to 2½ tons, inclusive.....	224	350		6,915.00					
Over 2½ tons to 5 tons, inclusive.....		289		11,471.25					
Over 5 tons to 7½ tons, inclusive.....		150		9,036.50					
Over 7½ tons.....		58		6,922.75					
Additional tonnage and transfers.....				755.50					
Total.....	224	4,296		53,274.50					
Contract carrier <sup>2</sup>									
Common carrier (load capacity in tons): <sup>2</sup>									
Up to 1, inclusive.....									
Over 1 to 2½, inclusive.....		7							
Over 2½ to 5, inclusive.....		21							
Over 5 to 7½, inclusive.....		38							
Over 7½.....		20							
Total.....		86							

<sup>1</sup> Fees reduced one half on July 1.<sup>2</sup> The registration fees collected from property carriers for hire were not separable from those collected from privately owned and operated carriers. The numbers of common carriers, however, were obtained from the files of the State department of public works and are shown separately, as those on which the receipts tax was imposed by that department, but are not additive in the total number of vehicles registered.<sup>3</sup> Tractor trucks are included with trucks.<sup>4</sup> The receipts tax was levied at the rate of 1 percent of gross revenue and was collected as follows: From 401 common-carrier trucks and 86 common-carrier trailers and semitrailers, \$63,671; from 529 public-carrier busses, \$34,166.36, of which \$1,538.65 was on account of express carried by passenger vehicles.

TABLE 225.—Statistical report of State taxation imposed on motor vehicles in WEST VIRGINIA, for the year ended Dec. 31, 1932

## VEHICLE REGISTRATIONS AND FEES

Registration classification	Number registered		Rate of registration fee	Total registration fees collected
	Non-tax-paid	Tax-paid		
Passenger cars.....	1,011	190,813	\$13 first 2,000 pounds; 60 cents each additional 100 pounds.	\$2,732,623.34
Taxicabs.....		602	\$75.....	35,281.15
Trucks (manufacturer's rated capacity in tons):				
Privately owned and operated:			Rated capacity in tons:	
Up to 1, inclusive.....		20,119	1..... \$18.75	290,442.16
1½ to 2½, inclusive.....		7,273	2..... 37.50	272,652.34
3 to 5, inclusive.....	1,686	631	3..... 56.25	35,220.27
5½ to 7½, inclusive.....		5	4..... 75.00	506.25
Over 7½.....		4	Over 4..... 112.50	383.75
			Rates for solid or steel tires, 1½ times above rates.	
Total.....	1,686	28,052		599,204.77
Contract carrier: <sup>1</sup>				
Up to 1, inclusive.....		1,761	Double fee of privately owned trucks.	40,412.50
1½ to 2½, inclusive.....		1,919		174,872.57
3 to 5, inclusive.....		1,197		41,943.75
5½ to 7½, inclusive.....		1		112.50
Over 7½.....		3		225.00
Total.....		4,881		257,566.32
Common carrier: <sup>1</sup>				
1½ to 2½, inclusive.....		2	Paid a ton-mile tax in lieu of registration fees. <sup>2</sup>	
3.....		1		
Total.....		3		
Tractor trucks.....		None		
Trailers and semitrailers (manufacturer's rated capacity in tons): <sup>3</sup>			Private trailers: 1 ton or less, \$2.50; each additional ton or fraction thereof, \$3.75.	
Up to 1, inclusive.....		1,312	For-hire trailers: double rates for privately owned. Rates for solid or steel tires, double above rates.	3,228.92
1½ to 2½, inclusive.....	124	300		1,750.00
3 to 5, inclusive.....		29		715.00
5½ to 7½, inclusive.....		7		202.50
Over 7½.....		13		670.00
Total.....	124	1,661		6,566.42

## VEHICLE REGISTRATIONS AND FEES—Continued

Registration classification	Number registered		Rate of registration fee	Total registration fees collected
	Non-tax-paid	Tax-paid		
Busses (seating capacity):				
School:				
8 to 20, inclusive.....		12	\$75.....	\$900.00
Over 20.....		104		7,700.00
Total.....		116		8,600.00
Sight-seeing.....		None		
Public carrier:				
Up to 7, inclusive.....		63	Paid a passenger-mile tax in lieu of registration fees. <sup>4</sup>	
8 to 20, inclusive.....		256		
Over 20.....		371		
Total.....		690		
Motorcycles.....	168	999	\$5; with side car, \$7.50.	4,545.86
Total registrations and registration fees.....	2,989	227,797		3,644,387.86
Total ton-mile tax collected <sup>2</sup> .....				\$375.52
Total passenger-mile tax collected <sup>4</sup> .....				149,662.05

## OTHER STATE FEES AND TAXES

Item	Number	Rate of fee	Amount collected
State operators' licenses:			
Private operator.....	14,730	\$1.....	\$14,730.00
Chauffeur.....	24,744	3; semiannual fee, \$1.50.	68,626.97
Learner's permit.....	19,988	1.....	19,988.00
State certificates of title (issued or transferred).....	89,474	1.....	89,474.00
License transfers.....	25,065	1.....	25,065.45
Duplicate cards.....	6,951	1.....	6,951.26
Duplicate registrations (passenger cars).....	1,233	1.....	1,233.00
Substitutions (trucks).....	450	2.....	900.00
Total.....			226,968.68

## GRAND TOTAL

Total State fees and taxes..... \$4,021,394.11

<sup>1</sup> Only 3 common-carrier trucks were registered because of some difficulty in administering the law. All other for-hire trucks were registered at the contract rate. The 3 registered as common carriers paid no registration fee but paid a ton-mile tax.

<sup>2</sup> The rate of ton-mile tax for common carriers of 3 tons capacity or less is one fourth cent per ton-mile, and for carriers of more than 3 tons capacity, one third cent per ton-mile, the mileage being based on scheduled operations. The number of miles traveled was 51,132. The minimum fee may not be less than for contract trucks of same capacity.

<sup>3</sup> Separation of trailers and semitrailers into privately owned and operated, contract- and common-carrier classes was not possible.

<sup>4</sup> The rate of passenger-mile tax on public-carrier busses was one fifteenth cent for each passenger seat multiplied by the total number of miles of scheduled operations. The minimum fee was \$75.



TABLE 226.—Statistical report of State taxation imposed on motor vehicles in WISCONSIN, for the year ended Dec. 31, 1932 <sup>1</sup>

## VEHICLE REGISTRATIONS AND REGISTRATION FEES

Registration classification	Number registered		Rate of registration fee	Total registration fees collected
	Non-tax-paid	Tax-paid		
Passenger cars.....	1,114	587,454	1,600 lbs. or less, \$10. 1,601 to 1,800 lbs., 11. 1,801 to 2,000 lbs., 12. 2,001 to 2,400 lbs., 13. 2,401 to 2,800 lbs., 14. 2,801 to 3,200 lbs., 16. 3,201 to 3,600 lbs., 18. 3,601 to 4,000 lbs., 20. 4,001 to 4,500 lbs., 24. 4,501 to 5,000 lbs., 36. Over 5,000 lbs., 48. If in operation 5 years or over, 75 per cent of above fees.	\$7,306,776.18
Taxicabs.....		( <sup>2</sup> )		( <sup>2</sup> )
Trucks (gross weight in pounds):	Class			
Private and contract carrier:				
3,000 or less.....	A	49,901	\$10.....	276,613.68
Over 3,000 to 4,500, inclusive.....	B	18,250	15.....	243,780.40
Over 4,500 to 6,000, inclusive.....	C	14,112	20.....	248,919.06
Over 6,000 to 8,000, inclusive.....	D	15,730	35.....	524,381.45
Over 8,000 to 10,000, inclusive.....	E	3,569	60.....	183,348.27
Over 10,000 to 12,000, inclusive.....	F	1,804	85.....	131,834.87
Over 12,000 to 14,000, inclusive.....	G	1,035	110.....	94,973.03
Over 14,000 to 16,000, inclusive.....	H	649	135.....	79,699.83
Over 16,000 to 18,000, inclusive.....	J	511	160.....	74,886.65
Over 18,000 to 20,000, inclusive.....	K	464	185.....	78,562.00
Over 20,000 to 22,000, inclusive.....	L	380	210.....	73,975.75
Over 22,000 to 24,000, inclusive.....	M	625	235.....	132,446.42
Over 24,000 to 26,000, inclusive.....			260.....	
Over 26,000 to 28,000, inclusive.....			285.....	
Over 28,000 to 30,000, inclusive.....	N	58	310.....	17,238.74
Over 30,000 to 32,000, inclusive.....			335.....	
Over 32,000 to 34,000, inclusive.....			360.....	
Over 34,000 to 36,000, inclusive.....			385.....	
Total.....	4,624	107,088		2,160,660.15
Common carrier:				
3,000 or less.....	A		\$10.....	
Over 3,000 to 4,500, inclusive.....	B	1	15.....	15.00
Over 4,500 to 6,000, inclusive.....	C	4	20.....	80.00
Over 6,000 to 8,000, inclusive.....	D	133	35.....	4,655.00
Over 8,000 to 10,000, inclusive.....	E	112	60.....	6,720.00
Over 10,000 to 12,000, inclusive.....	F	25	85.....	2,125.00
Over 12,000 to 14,000, inclusive.....	G	14	110.....	1,540.00
Over 14,000 to 16,000, inclusive.....	H	8	135.....	1,080.00
Over 16,000 to 18,000, inclusive.....	J	3	160.....	480.00
Over 18,000 to 20,000, inclusive.....	K	14	185.....	2,590.00
Over 20,000 to 22,000, inclusive.....	L	2	210.....	420.00
Over 22,000 to 24,000, inclusive.....	M	2	235.....	470.00
Over 24,000 to 26,000, inclusive.....			260.....	
Over 26,000 to 28,000, inclusive.....			285.....	
Over 28,000 to 30,000, inclusive.....	N		310.....	
Over 30,000 to 32,000, inclusive.....			335.....	
Over 32,000 to 34,000, inclusive.....			360.....	
Over 34,000 to 36,000, inclusive.....			385.....	
Total.....		318		20,175.00
Tractors (gross weight in pounds):				
Private and contract carrier:				
3,000 or less.....	A		\$10.....	
Over 3,000 to 4,500, inclusive.....	B	180	15.....	2,700.00
Over 4,500 to 6,000, inclusive.....	C	154	20.....	3,080.00
Over 6,000 to 8,000, inclusive.....	D	86	35.....	3,010.00
Over 8,000 to 10,000, inclusive.....	E	70	60.....	4,200.00
Over 10,000 to 12,000, inclusive.....	F	24	85.....	2,040.00
Over 12,000 to 14,000, inclusive.....	G	3	110.....	330.00
Over 14,000 to 16,000, inclusive.....	H		135.....	
Total.....		517		15,360.00
Common carrier:				
3,000 or less.....	A		\$10.....	
Over 3,000 to 4,500, inclusive.....	B	22	15.....	330.00
Over 4,500 to 6,000, inclusive.....	C	27	20.....	540.00
Over 6,000 to 8,000, inclusive.....	D	55	35.....	1,925.00
Over 8,000 to 10,000, inclusive.....	E	11	60.....	660.00
Over 10,000 to 12,000, inclusive.....	F	7	85.....	595.00
Over 12,000 to 14,000, inclusive.....	G	1	110.....	110.00
Over 14,000 to 16,000, inclusive.....	H	1	135.....	135.00
Total.....		124		4,295.00

<sup>1</sup> Registration data for trucks, tractor trucks, trailers, and semitrailers are for the fiscal year ended June 30, 1933.<sup>2</sup> Taxicabs are included with passenger cars.<sup>3</sup> Municipal and State-owned tractor trucks are included with trucks.

TABLE 226.—Statistical report of State taxation imposed on motor vehicles in WISCONSIN, for the year ended Dec. 31, 1932—Con.

## VEHICLE REGISTRATIONS AND REGISTRATION FEES—Continued

Registration classification		Number registered		Rate of registration fee	Total registration fees collected
		Non-tax-paid	Tax-paid		
	Class		Two wheel	Four wheel	
<b>Trailers and semitrailers (gross weight in pounds):</b>					
Private and contract carrier:					
3,000 or less	A				
Over 3,000 to 4,500, inclusive	B		124	6	
Over 4,500 to 6,000, inclusive	C		113	4	\$870.54
Over 6,000 to 8,000, inclusive	D		81	5	1,089.25
Over 8,000 to 10,000, inclusive	E		94	6	1,317.46
Over 10,000 to 12,000, inclusive	F		32	2	2,773.87
Over 12,000 to 14,000, inclusive	G		71	2	1,115.55
Over 14,000 to 16,000, inclusive	H		108	2	3,345.70
Over 16,000 to 18,000, inclusive	I		101	2	5,696.32
Over 18,000 to 20,000, inclusive	J		131	4	6,521.99
Over 20,000 to 22,000, inclusive	K		91	2	11,086.70
Over 22,000 to 24,000, inclusive	L		77	1	7,189.13
Over 24,000 to 26,000, inclusive	M				6,685.16
Over 26,000 to 28,000, inclusive					
Over 28,000 to 30,000, inclusive					
Over 30,000 to 32,000, inclusive	N		251	2	
Over 32,000 to 34,000, inclusive					29,694.87
Over 34,000 to 36,000, inclusive					
Total		52	1,274	36	77,386.54
<b>Common carrier:</b>					
3,000 or less	A				
Over 3,000 to 4,500, inclusive	B		1		
Over 4,500 to 6,000, inclusive	C				\$7.50
Over 6,000 to 8,000, inclusive	D		10		10.00
Over 8,000 to 10,000, inclusive	E		46		17.50
Over 10,000 to 12,000, inclusive	F		38		30.00
Over 12,000 to 14,000, inclusive	G		5		42.50
Over 14,000 to 16,000, inclusive	H		9		55.00
Over 16,000 to 18,000, inclusive	I		2		67.50
Over 18,000 to 20,000, inclusive	J		5		80.00
Over 20,000 to 22,000, inclusive	K		29		92.50
Over 22,000 to 24,000, inclusive	L		12		105.00
Over 24,000 to 26,000, inclusive	M		9		117.50
Over 26,000 to 28,000, inclusive			3		130.00
Over 28,000 to 30,000, inclusive			3		142.50
Over 30,000 to 32,000, inclusive	N		2		155.00
Over 32,000 to 34,000, inclusive			1		167.50
Over 34,000 to 36,000, inclusive			2		180.00
Total			183		12,955.00
<b>Busses (gross weight in pounds):</b>					
State and municipally owned (school busses included):					
		22			
<b>Sight-seeing and other contract:</b>					
Over 8,000 to 10,000, inclusive	E		2		\$225.00
Over 10,000 to 12,000, inclusive	F		1		318.75
Over 12,000 to 14,000, inclusive	G			1	\$255.330
Total			3	2	1,346.25
<b>Public carrier:</b>					
Operated by individuals or regular companies:					
3,000 or less	A				\$37.50
Over 3,000 to 4,500, inclusive	B				56.25
Over 4,500 to 6,000, inclusive	C		2		75.00
Over 6,000 to 8,000, inclusive	D		1		131.25
Over 8,000 to 10,000, inclusive	E		10		225.00
Over 10,000 to 12,000, inclusive	F		9		318.75
Over 12,000 to 14,000, inclusive	G		27	3	412.50
Over 14,000 to 16,000, inclusive	H		4	2	506.25
Over 16,000 to 18,000, inclusive	I		2	5	600.00
Over 18,000 to 20,000, inclusive	J		14		693.75
Over 20,000 to 22,000, inclusive	K		25		787.50
Over 22,000 to 24,000, inclusive	L		23	3	881.25
					975.00
					1,068.75
					1,162.50
Over 24,000 to 36,000, inclusive	N		2		1,256.25
					1,350.00
					1,443.75
Total			122	37	71,895.63
					11,895
					3,150.00
					3,460



TABLE 226.—Statistical report of State taxation imposed on motor vehicles in WISCONSIN, for the year ended Dec. 31, 1932—Con.

## VEHICLE REGISTRATIONS AND REGISTRATION FEES—Continued

Registration classification		Class	Number registered		Rate of registration fee		Total registration fees collected	
			Non-tax-paid	Tax-paid	Intercity	City	Intercity	City
			Intercity	City	Intercity	City	Intercity	City
<b>Busses—Continued.</b>								
<b>Public carrier—Continued.</b>								
<b>Urban busses operated by electric railways:</b>								
3,000 or less	A				\$37.50	\$30		
Over 3,000 to 4,500, inclusive	B				56.25	45		
Over 4,500 to 6,000, inclusive	C				75.00	60		
Over 6,000 to 8,000, inclusive	D				131.25	105		
Over 8,000 to 10,000, inclusive	E			7	225.00	180		\$1,260
Over 10,000 to 12,000, inclusive	F			22	318.75	255		5,610
Over 12,000 to 14,000, inclusive	G			17	412.50	330		5,610
Over 14,000 to 16,000, inclusive	H		4	69	506.25	405	\$2,025	27,945
Over 16,000 to 18,000, inclusive	J			31	600.00	480		14,880
Over 18,000 to 20,000, inclusive	K			10	693.75	555		5,550
Over 20,000 to 22,000, inclusive	L			43	787.50	630		27,090
Over 22,000 to 24,000, inclusive	M				881.25	705		
					975.00	780		
					1,068.75	855		
Over 24,000 to 36,000, inclusive	N				1,162.50	930		
					1,256.25	1,005		
					1,350.00	1,080		
					1,443.75	1,155		
Total			4	199			2,025	87,945
<b>Intrastate-intercity</b>								
<b>Intrastate-intercity</b>								
<b>Intercity busses operated by utility or electric companies that operate electric street railways and urban busses:</b>								
3,000 or less	A				37.50	30		
Over 3,000 to 4,500, inclusive	B				56.25	45		
Over 4,500 to 6,000, inclusive	C				75.00	60		
Over 6,000 to 8,000, inclusive	D		2		131.25	105	\$262.50	
Over 8,000 to 10,000, inclusive	E		3		225.00	180	675.00	
Over 10,000 to 12,000, inclusive	F		3		318.75	255	1,237.50	
Over 12,000 to 14,000, inclusive	G				412.50	330		
Over 14,000 to 16,000, inclusive	H		22		506.25	405	11,137.50	
Over 16,000 to 18,000, inclusive	J		27		600.00	480	16,200.00	
Over 18,000 to 20,000, inclusive	K		7		693.75	555	4,856.25	
Over 20,000 to 22,000, inclusive	L		5		787.50	630	3,937.50	
Over 22,000 to 24,000, inclusive	M				881.25	705		
					975.00	780		
					1,068.75	855		
Over 24,000 to 36,000, inclusive	N				1,162.50	930		
					1,256.25	1,005		
					1,350.00	1,080		
					1,443.75	1,155		
Total			69				38,306.25	
<b>Intercity</b>								
<b>Intercity</b>								
<b>Busses operated by steam railways:</b>								
3,000 or less	A				37.50	30		
Over 3,000 to 4,500, inclusive	B				56.25	45		
Over 4,500 to 6,000, inclusive	C				75.00	60		
Over 6,000 to 8,000, inclusive	D				131.25	105		
Over 8,000 to 10,000, inclusive	E				225.00	180		
Over 10,000 to 12,000, inclusive	F				318.75	255		
Over 12,000 to 14,000, inclusive	G				412.50	330		
Over 14,000 to 16,000, inclusive	H				506.25	405		
Over 16,000 to 18,000, inclusive	J		1		600.00	480	\$600.00	
Over 18,000 to 20,000, inclusive	K		1		693.75	555	693.75	
Over 20,000 to 22,000, inclusive	L				787.50	630		
Over 22,000 to 24,000, inclusive	M				881.25	705		
					975.00	780		
					1,068.75	855		
Over 24,000 to 36,000, inclusive	N				1,162.50	930		
					1,256.25	1,005		
					1,350.00	1,080		
					1,443.75	1,155		
Total			2				1,293.75	
<b>Motorcycles</b>		320	2,204		\$5; with side car, \$8		11,939.53	
<b>Total registrations and registration fees</b>		6,132	699,650				9,830,854.28	

TABLE 226.—Statistical report of State taxation imposed on motor vehicles in WISCONSIN, for the year ended Dec. 31, 1932—Con.

## MOTOR-CARRIER FEES

Registration classification		Rate of ton-mile tax		Total ton-mile tax collected	Permit fees																
					Number of permits issued	Rate of fee	Amount collected														
		Class	Per gross ton-mile																		
			Pneumatic tires	Solid tires																	
Trucks (gross weight in pounds):																					
Private and contract carrier:																					
3,000 or less.....	A	\$0.001	\$0.002	\$213,532.82	4,571	\$5	\$22,855														
Over 3,000 to 4,500, inclusive.....	B																				
Over 4,500 to 6,000, inclusive.....	C																				
Over 6,000 to 8,000, inclusive.....	D																				
Over 8,000 to 10,000, inclusive.....	E																				
Over 10,000 to 12,000, inclusive.....	F																				
Over 12,000 to 14,000, inclusive.....	G																				
Over 14,000 to 16,000, inclusive.....	H																				
Over 16,000 to 18,000, inclusive.....	J																				
Over 18,000 to 20,000, inclusive.....	K																				
Over 20,000 to 22,000, inclusive.....	L																				
Over 22,000 to 24,000, inclusive.....	M																				
Over 24,000 to 26,000, inclusive.....	N							.00125	.00225												
Over 26,000 to 28,000, inclusive.....		.001375	.00275																		
Over 28,000 to 30,000, inclusive.....										.0015	.003										
Over 30,000 to 32,000, inclusive.....												.001625	.00325								
Over 32,000 to 34,000, inclusive.....														.00175	.0035						
Over 34,000 to 36,000, inclusive.....																.001875	.00375				
																		.002	.004		
Total.....				213,532.82	4,571		22,855.00														
Common carrier:																					
3,000 or less.....	A	.001	.002	Intrastate, 17,468.60 Interstate, 10,701.96	Intrastate, 298 Interstate, 147	40	17,800														
Over 3,000 to 4,500, inclusive.....	B																				
Over 4,500 to 6,000, inclusive.....	C																				
Over 6,000 to 8,000, inclusive.....	D																				
Over 8,000 to 10,000, inclusive.....	E																				
Over 10,000 to 12,000, inclusive.....	F																				
Over 12,000 to 14,000, inclusive.....	G																				
Over 14,000 to 16,000, inclusive.....	H																				
Over 16,000 to 18,000, inclusive.....	J																				
Over 18,000 to 20,000, inclusive.....	K																				
Over 20,000 to 22,000, inclusive.....	L																				
Over 22,000 to 24,000, inclusive.....	M																				
Over 24,000 to 26,000, inclusive.....	N							.001125	.00225												
Over 26,000 to 28,000, inclusive.....		.00125	.0025																		
Over 28,000 to 30,000, inclusive.....										.001375	.00275										
Over 30,000 to 32,000, inclusive.....												.0015	.003								
Over 32,000 to 34,000, inclusive.....														.001625	.00325						
Over 34,000 to 36,000, inclusive.....																.00175	.0035				
																		.001875	.00375		
																				.002	.004
Total.....				28,170.56	445		17,800.00														
Tractors (gross weight in pounds):																					
Private and contract carrier:																					
3,000 or less.....	A	.001	.002	(1)	864	5	\$4,320														
Over 3,000 to 4,500, inclusive.....	B																				
Over 4,500 to 6,000, inclusive.....	C																				
Over 6,000 to 8,000, inclusive.....	D																				
Over 8,000 to 10,000, inclusive.....	E																				
Over 10,000 to 12,000, inclusive.....	F																				
Over 12,000 to 14,000, inclusive.....	G																				
Over 14,000 to 16,000, inclusive.....	H																				
								.001125	.00225												
Total.....							864		4,320												
Common carrier:																					
3,000 or less.....	A	.001	.002	Intrastate, 4,560.41 Interstate, 1,042.63	Intrastate, 81 Interstate, 183	40	10,560														
Over 3,000 to 4,500, inclusive.....	B																				
Over 4,500 to 6,000, inclusive.....	C																				
Over 6,000 to 8,000, inclusive.....	D																				
Over 8,000 to 10,000, inclusive.....	E																				
Over 10,000 to 12,000, inclusive.....	F																				
Over 12,000 to 14,000, inclusive.....	G																				
Over 14,000 to 16,000, inclusive.....	H																				
								.001125	.00225												
Total.....						5,603.04	264		10,560												
Trailers and semitrailers (gross weight in pounds):																					
Private and contract carrier:																					
3,000 or less.....	A	\$0.001	\$0.002	(1)	1,236	5	\$6,180														
Over 3,000 to 4,500, inclusive.....	B																				
Over 4,500 to 6,000, inclusive.....	C																				
Over 6,000 to 8,000, inclusive.....	D																				
Over 8,000 to 10,000, inclusive.....	E																				
Over 10,000 to 12,000, inclusive.....	F																				
Over 12,000 to 14,000, inclusive.....	G																				
Over 14,000 to 16,000, inclusive.....	H																				
Over 16,000 to 18,000, inclusive.....	J																				
Over 18,000 to 20,000, inclusive.....	K																				
Over 20,000 to 22,000, inclusive.....	L																				
Over 22,000 to 24,000, inclusive.....	M																				
Over 24,000 to 26,000, inclusive.....	N							.001125	.00225												
Over 26,000 to 28,000, inclusive.....		.00125	.0025																		
Over 28,000 to 30,000, inclusive.....										.001375	.00275										
Over 30,000 to 32,000, inclusive.....												.0015	.003								
Over 32,000 to 34,000, inclusive.....														.001625	.00325						
Over 34,000 to 36,000, inclusive.....																.00175	.0035				
																		.001875	.00375		
																				.002	.004
Total.....									1,236		6,180										

\* All contract and private carriers of property, in single units or in combination, whose gross laden weight exceeded 3 tons paid a ton-mile tax and a permit fee, with the exception of publicly owned vehicles, those operated within city limits, and

vehicles used in the transportation of farm products. Ton-mile tax on private and contract trucks, tractor trucks, trailers, and semitrailers is included in the item shown for private and contract trucks.



TABLE 226.—Statistical report of State taxation imposed on motor vehicles in WISCONSIN, for the year ended Dec. 31, 1932—Con.

## MOTOR-CARRIER FEES—Continued

Registration classification		Rate of ton-mile tax		Total ton-mile tax collected	Permit fees		
					Number of permits issued	Rate of fee	Amount collected
		Per gross ton-mile					
		Pneumatic tires	Solid tires				
Trailers and semitrailers—Continued.							
Common carrier:							
3,000 or less.....	A						
Over 3,000 to 4,500, inclusive.....	B						
Over 4,500 to 6,000, inclusive.....	C						
Over 6,000 to 8,000, inclusive.....	D						
Over 8,000 to 10,000, inclusive.....	E						
Over 10,000 to 12,000, inclusive.....	F						
Over 12,000 to 14,000, inclusive.....	G						
Over 14,000 to 16,000, inclusive.....	H						
Over 16,000 to 18,000, inclusive.....	J			Intrastate, \$23,150.20	Intrastate, 108	\$5	\$1,685
Over 18,000 to 20,000, inclusive.....	K			Interstate, 10,747.50	Interstate, 229		
Over 20,000 to 22,000, inclusive.....	L						
Over 22,000 to 24,000, inclusive.....	M						
Over 24,000 to 26,000, inclusive.....							
Over 26,000 to 28,000, inclusive.....							
Over 28,000 to 30,000, inclusive.....							
Over 30,000 to 32,000, inclusive.....	N						
Over 32,000 to 34,000, inclusive.....							
Over 34,000 to 36,000, inclusive.....							
Total.....				33,897.70	337		1,685
Busses:							
Public carrier: <sup>a</sup>							
Intrastate.....		Pneumatic tires, \$0.001 per gross ton-mile;		52,623.87	514	40	20,560
Interstate.....		solid tires, \$0.002 per gross ton-mile.....		1,260.19	7	do.	280
Total.....				53,884.06	521		20,840
Total ton-mile taxes and permit fees.....				335,088.18			84,240
Total certificate fees collected <sup>b</sup> .....							\$4,350

## OTHER STATE FEES AND TAXES

Item	Number	Rate of fee	Amount collected	Item	Number	Rate of fee	Amount collected
State operators' licenses:				State certificates of title:			
Car owner.....	10,050			New titles issued.....	50,095		
Noncar owner.....	29,750	\$0.25	\$7,437.50	Titles transferred.....	128,323	\$1.00	\$128,323.00
Special license for children (14 to 16 years).....	2,445	.25	611.25	Official tags.....	6,132	1.00	6,132.00
Learner's permit.....	949	.50	474.50				
Chauffeur.....				Total.....			149,419.75
Duplicate license.....	25,766	.25	6,441.50				

## GRAND TOTAL

Total State fees and taxes..... \$10,403,952.21

<sup>a</sup> The rate of gross ton-mile tax, imposed upon intercity busses only, was the same for all public-carrier busses, whether operated by individuals, regular companies, electric railways or steam railways, and the amount of tax shown here is the total for all these classes. The permit fee was paid by all classes, whether city or intercity.

<sup>b</sup> There was a filing fee of \$25 on each application for a certificate to operate as a common or public carrier. There were 33 intrastate certificates and 84 interstate certificates issued on common-carrier trucks, tractor trucks, trailers, and semitrailers, paying fees in the amount of \$2,925. There were 53 intrastate and 4 interstate certificates issued on public-carrier busses and fees collected in the amount of \$1,425.

TABLE 227.—Statistical report of State taxation imposed on motor vehicles in WYOMING, for the year ended Dec. 31, 1932

## VEHICLE REGISTRATIONS AND FEES

Registration classification	Number registered		Rate of registration fee	Total registration fees collected	Total State transfer fees collected <sup>1</sup>
	Non-tax-paid	Tax-paid			
Passenger cars.....	223	46,150	22 horsepower and less, \$8. Over 22 to 30 horsepower, inclusive, \$12. Over 30 to 40 horsepower, inclusive, \$16. Over 40 horsepower, \$20.	\$474,260.00	\$1,955.00
Trucks (factory rated capacity in tons): Privately owned and operated:					
1/2.....	78	3,023	Same as for passenger cars.	30,358.50	83.00
3/4.....	8	516	\$15.....	7,452.00	
1.....	27	2,507	\$15.....	35,177.00	7.00
1 1/4.....	58		\$30.....	1,709.00	
1 1/2.....	47	2,942	\$30.....	80,332.50	351.50
1 3/4.....	6		\$30.....	180.00	
2.....	8	293	\$30.....	8,231.00	30.00
2 1/2.....	1	128	\$50.....	6,022.00	20.00
3.....	4	159	\$50.....	7,104.50	75.50
3 1/2.....	3	36	\$75.....	2,412.50	
4.....	6	4	\$75.....	225.00	
5.....	1	10	\$100.....	900.00	
6.....	1		\$150.....		
Total.....	184	9,682		180,104.00	567.00
Contract carrier: Intrastate:					
1/2.....		1	Same as for privately owned and operated trucks.	12.00	
1 1/2.....		4		120.00	
3.....		1		25.00	
Total.....		6		157.00	
Interstate:					
1 1/2.....		1	Same as for intrastate.	30.00	
Common carrier: Intrastate:					
1/2.....		9		104.00	
3/4.....		4		52.50	
1.....		16		225.00	
1 1/4.....		1	Same as for privately owned and operated trucks.	30.00	
1 1/2.....		57		1,635.00	
2.....		25		705.00	7.50
2 1/2.....		15		725.00	
3.....		12		575.00	35.00
3 1/2.....		2		150.00	
Total.....		141		4,201.50	42.50
Interstate:					
3/4.....		2		30.00	
1.....		3		45.00	
1 1/2.....		19	Same as for privately owned and operated trucks.	540.00	
2.....		6		120.00	
2 1/2.....		3		150.00	
3.....		10		475.00	
3 1/2.....		5		375.00	
4.....		1			12.50
Total.....		49		1,735.00	12.50
Trailers (factory rated capacity in tons): Privately owned and operated:					
1/2.....		3		24.00	
3/4.....		1		15.00	
1.....		4	Same as for trucks of like capacity.	30.00	
1 1/2.....		3		90.00	
2.....		1		50.00	
3.....		3		150.00	
Total.....		15		359.00	
Common carrier: Intrastate:					
1.....		1	Same as for trucks of like capacity.	15.00	
5.....		1		50.00	
Total.....		2		65.00	
Interstate:					
3.....		1	Same as for trucks of like capacity.	25.00	

## VEHICLE REGISTRATIONS AND FEES—Continued

Registration classification	Number registered		Rate of registration fee	Total registration fees collected	Total State transfer fees collected <sup>1</sup>
	Non-tax-paid	Tax-paid			
Busses (seating capacity): School:					
7.....		6		\$68.00	
8.....		4		52.00	
9.....		1		14.00	
10.....	2	10		124.00	
11.....		22		322.00	
12.....		23		376.50	
13.....	2	2	Same as for passenger cars plus \$1 per passenger seat in excess of seven.	40.00	
14.....	1	4		64.50	
15.....	6	7		141.00	
16.....	1	4		69.50	
17.....		1		15.00	
20.....	10	3		52.00	
21.....		2		52.00	
22.....	1				
23.....		1		28.00	
24.....	1	2		58.00	
25.....		1		30.00	
Total.....	24	93		1,506.50	
Public carrier: Intrastate:					
10.....		3		33.00	
11.....		7		112.00	
12.....		2		34.00	
14.....		9	Same as for passenger cars plus \$1 per passenger seat in excess of seven.	207.00	
16.....		3		63.00	
18.....		7		161.00	
21.....		2		52.00	
25.....		3		90.00	
29.....		1		34.00	
30.....		1		35.00	
Total.....		38		821.00	
Interstate:					
10.....		1		9.50	
11.....		1		10.00	
12.....		2		34.00	
16.....	1	1	Same as for passenger cars plus \$1 per passenger seat in excess of seven.	21.00	
17.....		2		52.00	
21.....		1		30.00	
25.....		14		532.00	
27.....		2		40.00	
28.....		10		410.00	
33.....		6		276.00	
Total.....	1	40		1,414.50	
City busses:					
16.....		2	Same as for other busses.	41.00	
20.....		7		175.00	
Total.....		9		216.00	
Motorcycles.....		116	\$5.....	510.00	
Total registrations and registration fees.	432	56,343		665,404.50	\$2,577.00

Total public service commission fees collected<sup>2</sup>..... \$6,285.50  
Total ton-mile tax collected<sup>3</sup>..... 9,835.88  
Total passenger-mile tax collected<sup>4</sup>..... 10,364.61

## OTHER STATE FEES AND TAXES

Item	Number	Rate of fee	Amount collected
State certificates of title.....	Not required.		
State certificates of ownership (bills of sale, assignments, and certificates of ownership).			\$12,828.81

## GRAND TOTAL

Total State fees and taxes..... \$707,296.30

<sup>1</sup> The State transfer fee represents the additional charge incident to the transfer of a license from an old car to a new one of greater horsepower or capacity, the additional charge being the difference in fees for the 2 types of cars. No refund may be made for decreased horsepower or capacity.

<sup>2</sup> The filing fee for application for a certificate of convenience and necessity to operate as a common carrier of persons or property was \$15 per calendar year, or \$1.50 per month for the unexpired portion of the calendar year. The same rate applies to the filing of application for a permit to operate as a contract carrier. There were 152 permits and certificates issued, including both intrastate and interstate carriers, and a total of \$6,285.50 in fees was paid.

<sup>3</sup> The rate of ton-mile tax imposed upon all motor vehicles or motor carriers in the State, whether engaged in intrastate or interstate business, was 2 mills per ton-mile, the tonnage being based on the actual revenue cargo carried by each motor vehicle unit, trailers included.

<sup>4</sup> The rate of passenger-mile tax imposed upon all motor vehicles engaged in passenger service, both intrastate and interstate, was one-half mill per passenger-mile, the number of passenger-miles being determined by multiplying the number of revenue passengers by the number of miles each was carried. A reading of the law indicates that this tax was not paid by city busses; this information was obtained too late to be taken account of in the computations.



TABLE 228.—Statistical report of taxation imposed on motor vehicles in the DISTRICT OF COLUMBIA, for the year ended Dec. 31, 1932

VEHICLE REGISTRATIONS AND FEES					VEHICLE REGISTRATIONS AND FEES—Continued				
Registration classification	Number registered		Rate of registration fee	Total registration fees collected <sup>1</sup>	Registration classification	Number registered		Rate of registration fee	Total registration fees collected
	Non-tax-paid	Tax-paid <sup>1</sup>				Non-tax-paid	Tax-paid		
Passenger cars.....	898	148,319	\$1.....	\$148,319.00	Busses (seating capacity):				
Electric passenger cars.....		3	\$11.....	33.00	Government-owned:				
Total.....	898	148,322		148,352.00	9.....	1			
Taxicabs.....		6,502	\$1.....	6,502.00	12.....	8			
Rental cars.....		104	\$1.....	104.00	20.....	1			
Total.....		6,606		6,606.00	Total.....	10			
		Pneu- matic tires			Sight-seeing:				
Trucks (rated capacity in tons): <sup>2</sup>					7.....	43		\$43.00	
Up to 1¼, inclusive.....	666	8,660	164	8,824.00	17.....	1		1.00	
1½ to 2½, inclusive.....	524	5,986	402	6,388.00	25.....	8		8.00	
3 to 5, inclusive.....	358	1,813	648	2,461.00	29.....	20		20.00	
5½ to 7½, inclusive.....	93	253	97	350.00	30.....	16		16.00	
Over 7½.....	32	68	16	84.00	Total.....	88		88.00	
Total.....	1,673	16,780	1,327	18,107.00	Public-carrier:				
Electric trucks:					14.....	2		2.00	
Up to 1¼, inclusive.....	6	14	183	\$20 for first 1,000 pounds; \$2 for each additional 1,000 pounds or fraction thereof.	15.....	1		1.00	
1½ to 2½, inclusive.....	3	1	95	do.....	17.....	13		13.00	
3 to 5, inclusive.....	3		17	do.....	19.....	2		2.00	
Total.....	12	15	295		20.....	12		12.00	
Tractor trucks (rated capacity in tons): <sup>2</sup>					21.....	93		93.00	
1½ to 2½, inclusive.....		1	4	\$1.....	25.....	26		26.00	
3 to 5, inclusive.....		1			27.....	12		12.00	
5½ to 7½, inclusive.....			3		28.....	2		2.00	
Total.....		2	7		29.....	263		263.00	
		Solid tires			30.....	22		22.00	
Tractors <sup>2</sup> .....	72	55	2	\$1.....	33.....	137		137.00	
					37.....	7		7.00	
Trailers (rated capacity in tons): <sup>2</sup>					39.....	9		9.00	
Up to 1¼, inclusive.....	15	97	28		52.....	8		8.00	
1½ to 2½, inclusive.....	21	10	5		Total.....	609		609.00	
3 to 5, inclusive.....	11	20	26		Ambulances.....	34	27	\$1.....	27.00
5½ to 7½, inclusive.....	2		10		Hearses.....	1	35	\$1.....	35.00
Over 7½.....	6		22		Motorcycles.....	125	689	\$1.....	689.00
Unclassified.....	21		328		Total registrations and registration fees.....	2,901	175,405		182,149.00
Total.....	76	127	91	546.00	Total mileage tax collected <sup>3</sup> .....				\$47,725.73
		Cater- pillar			Total municipal license tax collected <sup>4</sup> .....				98,724.30
					OTHER STATE FEES AND TAXES				
					Item	Number	Rate of fee	Amount collected	
		Pneu- matic tires			District operators' licenses:				
		Solid tires			Private operator.....	73,711	\$3.00.....	\$221,133.00	
		Un- classi- fied			Duplicate.....	6,311	\$0.50.....	3,155.00	
					Chauffeur.....	None			
					Hacker.....	6,630	{To July 1, 1932, \$1; after July 1, 1932, \$5. No fee.....	16,974.00	
					District certificates of title (issued or transferred).....	{ 1,071 87,227	\$1.....	87,227.00	
					Total.....			328,489.00	
					GRAND TOTAL				
					Total District fees and taxes.....				\$657,088.03

<sup>1</sup> According to figures reported to the Bureau in preparation for the regular motor-vehicle registration table, 1932, the numbers of vehicles and registration fees reported here include transfers at \$1 each as follows: Passenger cars, 12,764; taxicabs, 33; trucks, 197.

<sup>2</sup> Data for privately owned and operated, contract-carrier, and common-carrier classes of trucks, tractor trucks, tractors, and trailers were not available.

<sup>3</sup> A mileage tax of ¾ cent per vehicle-mile of scheduled operations for the 12-month period was imposed upon public-carrier busses, beginning Nov. 1, 1932.

<sup>4</sup> A license tax was imposed upon sight-seeing and other contract busses as follows, effective Nov. 1, 1932: Seating capacity less than 8 passengers, \$25; 8 or more passengers, \$100. There were 2 busses paying license fees of \$25 each and 36 paying \$100 each, a total of \$3,650 collected on contract busses. Prior to July 1, 1932, a license tax of \$9 was imposed upon taxicabs, and after July 1, 1932, a tax of \$25 was levied. The total license tax was \$95,074.30, collected on 5,372 taxicabs.

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# APPENDIX—METHODS USED IN THE ANALYSIS OF STATE FEES AND TAXES

After the reports had been received from the 48 States and the District of Columbia, it became necessary to select a uniform scheme for presenting the information contained in them, and to devise methods for reducing the data reported in many diverse forms to the uniform basis selected. In the case of the reports on State fees and taxes it was desired to obtain approximately the total and average payments by vehicles of different sizes. To further this purpose two major steps in procedure were adopted: (1) To arrange all vehicles above the rank of passenger cars, together with corresponding payments, in certain definite groups according to rated capacity; and (2) to compute, on the basis of assumed annual mileages and assumed rates of motor-fuel consumption, the approximate gallons consumed and gasoline taxes paid by vehicles in the various capacity groups selected.

## TABLES DEvised FOR CONVERTING WEIGHT INTO CAPACITY

Capacity, rather than net or gross weight of vehicle, was selected as the basis of classification for two reasons: (1) Because the manufacturer's rated capacity is the most familiar method of designating vehicles of different sizes, particularly trucks, trailers, and semitrailers; and (2) because the majority of States reported their vehicles by capacity groups. In favor of a contrary decision may be urged the fact that several of the most populous States, including New York, New Jersey, Pennsylvania, Ohio, Illinois, Michigan, and California, reported vehicles in weight groups. It may also be pointed out that gross weight, bearing as it does an approximate relation to wheel load, is a more logical basis for motor-vehicle taxation than is the rated capacity.

These various facts were weighed and the decision cast in favor of a classification by capacity. It then became necessary to develop conversion tables or curves by means of which vehicles reported in terms of chassis, net, or gross weight might be arranged in capacity groups. After study of available statistics (2, 4) and correspondence and consultation with representatives of the motor-vehicle industry, a system of conversions was adopted and used throughout the analysis of the State data. Tables 229 to 232 give these approximate conversions for school busses, commercial busses, trucks, and trailers and semitrailers, respectively.

In the case of tractor trucks reported by weight the following rough approximation was used as a means of grouping these vehicles according to hauling capacity: A reported weight of tractor truck was entered in table 231 in the column headed "Chassis only" and the capacity corresponding to that weight was read at the left. It was not often necessary to make such a conversion, as in the great majority of cases tractor trucks were either included in the truck totals or were given without weight or capacity ratings. The number of tractor trucks is relatively very small, and the error introduced into the totals of trucks and tractor trucks by this crude method of conversion is negligible.

In all cases the gross weight was computed by adding the rated capacity load to the net weight of chassis and body. In the case of school busses the capacity load was obtained by allowing 75 pounds per passenger; for other busses 150 pounds was allowed.

Since in most of the State reports trailers and semitrailers were not segregated, some difficulty was experienced in using table 232. In general, semitrailer figures were used for the lighter weights and full trailer figures for the heavier.

TABLE 229.—Approximate relations between seating capacity, net weight, and gross laden weight of school busses

Passenger capacity (seats)	Net weight	Gross weight <sup>1</sup>	Passenger capacity (seats)	Net weight	Gross weight <sup>1</sup>
	Pounds	Pounds		Pounds	Pounds
10.....	4,000	4,750	35.....	8,600	11,225
15.....	4,920	6,045	40.....	9,520	12,520
20.....	5,840	7,340	45.....	10,440	13,815
25.....	6,760	8,635	50.....	11,360	15,110
30.....	7,680	9,930			

<sup>1</sup> At 75 pounds per passenger.

TABLE 230.—Approximate relations between seating capacity, net weight, and gross laden weight of commercial busses

Passenger capacity (seats)	Net weight	Gross weight <sup>1</sup>	Passenger capacity (seats)	Net weight	Gross weight <sup>1</sup>
	Pounds	Pounds		Pounds	Pounds
8.....	4,560	5,760	20.....	7,920	10,920
10.....	5,120	6,620	25.....	9,320	13,070
12.....	5,680	7,480	30.....	10,720	15,220
14.....	6,240	8,340	35.....	12,120	17,370
16.....	6,800	9,200	40.....	13,520	19,520
18.....	7,360	10,060			

<sup>1</sup> At 150 pounds per passenger.

TABLE 231.—Approximate relations between manufacturer's rated capacity, chassis weight, net weight, and gross laden weight of trucks

Manufacturer's rated capacity (tons)	Net weight		Gross weight	Manufacturer's rated capacity (tons)	Net weight		Gross weight
	Chassis only	Chassis and body			Chassis only	Chassis and body	
	Pounds	Pounds	Pounds		Pounds	Pounds	Pounds
¼.....	1,500	2,000	2,500	4½.....	8,200	10,800	19,800
½.....	2,000	2,660	3,660	5.....	9,000	11,680	21,680
¾.....	2,500	3,300	4,800	5½.....	9,800	12,480	23,480
1.....	3,000	4,000	6,000	6.....	10,500	13,400	25,400
1½.....	3,000	4,000	7,000	6½.....	11,200	14,300	27,300
2.....	4,000	5,600	9,600	7.....	12,000	15,200	29,200
2½.....	5,000	6,920	11,920	7½.....	12,500	15,800	30,800
3.....	6,000	8,200	14,200	8.....	13,000	16,400	32,400
3½.....	6,800	9,040	16,040	9.....	13,600	17,400	35,400
4.....	7,600	10,000	18,000	10.....	14,000	18,000	38,000

TABLE 232.—Approximate relations between manufacturer's rated capacity, chassis weight, net weight, and gross laden weight of trailers and semitrailers

Manufacturer's rated capacity (tons)	Semitrailers <sup>1</sup>			Full trailers <sup>2</sup>		
	Net weight		Gross weight	Net weight		Gross weight
	Chassis only	Chassis and body		Chassis only	Chassis and body	
	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
½.....	700	700	1,700	1,000	2,000	5,000
1.....	700	1,000	3,000	1,200	2,500	6,500
1½.....	1,300	1,300	4,300	1,400	3,100	8,100
2.....	1,600	2,200	6,200	1,600	3,600	9,600
2½.....	1,800	3,200	8,200	1,800	4,200	11,200
3.....	2,000	4,200	10,200	2,000	4,700	12,700
3½.....	2,300	5,200	12,200	2,300	5,200	14,200
4.....	2,500	6,200	14,200	2,500	5,800	15,800
4½.....	2,800	7,200	16,200	2,900	6,800	18,800
5.....	3,000	8,100	18,100	3,800	8,000	22,000
6.....						
7.....						

<sup>1</sup> Single axle.

<sup>2</sup> 2 axles.

The conversions given in table 231 were used in the computation of table 36 which gives the legal rates of registration fees for trucks of different capacities. In this computation an additional conversion was necessary. The registration fees in Maryland are based on horsepower and those in Louisiana and Tennessee on horsepower and capacity. An approximate conversion was established on the basis of the Maryland data, which gave payments, at 32 cents per horsepower, by a large number of trucks



of different rated capacities. The following average relations were obtained:

Rated capacity in tons:	Horsepower
1.....	23
2.....	28
3.....	34
4.....	38
5.....	41
6.....	43
7.....	44

As these three States reported trucks in capacity groups it was unnecessary to convert from horsepower to capacity in arranging the trucks in the capacity groups chosen for tabulation. In the case of Tennessee, however, it was necessary to use a horsepower conversion in the break-down of payments of registration fees.

The approximate character of the conversions described in the preceding paragraphs cannot be denied. There is, for example, a rather wide range in the unladen weights of trucks of any given rated capacity, and the best that can be expected of a relation between these two quantities is that it represent a fair average. There is a similar uncertainty about the relation between capacity and gross weight. The term "gross weight" has a variable significance as used in State laws. In New Hampshire, Vermont, Rhode Island, New Jersey, and Nevada the gross weight of trucks was designated as the weight of the vehicle and its carrying capacity, New Hampshire specifying the manufacturer's rated capacity, Rhode Island the capacity as determined by the State board of public roads, and Nevada the "rated load capacity." In Massachusetts, Delaware, Illinois, and Wisconsin the term was used to signify the weight of the vehicle and its maximum load. In North Carolina registration fees of trucks were based on the gross weight of the vehicle and load, with the provision that the licensed capacity could not be exceeded without the payment of additional fees. In Texas the gross weight was defined as including the weight of the vehicle and its heaviest net load, in no case to be less than the manufacturer's rated carrying capacity. In Idaho truck-registration fees were based on the chassis weight and the manufacturer's rated capacity.

While in some cases a maximum permitted load was indicated and in other cases capacity load, it was decided to use the conversions shown in tables 229 to 232, except in cases where definite information to the contrary was available.

In spite of these uncertainties it is believed that the method used gives a reasonable and fair picture of the distribution of truck sizes throughout the country in 1932. The greatest likelihood of error lies in the possibility that the declared or permitted loads in some States may have materially exceeded the manufacturers' rated capacities. In that event the capacities read from the conversion tables for given groups of vehicles reported by gross weight would be too high and the numbers of vehicles in the higher tonnage groups would be overestimated. It is believed that the number of such instances is insufficient to have an appreciable effect on the national totals. In any event such an error would not involve an overestimate of loads imposed on the roads, but only of rated capacities corresponding to gross loads as reported.

Factors for converting bus weights into seating capacities were used in only a few cases. Busses in Arizona were reported by net weight, in Illinois and Wisconsin by gross weight, and in Kansas by rated capacity in tons. Tax-paid school busses were reported without classification by either weight or capacity in Iowa, Massachusetts, Mississippi, and Virginia; sight-seeing and contract carriers were so reported in Michigan, and public carriers in Michigan and South Carolina, although in the latter State there was a partial classification by gross weight. All other States reported busses by seating capacity. In a few cases certain groups of busses were included with the truck registrations and it was necessary to convert from weight or from capacity in tons to seating capacity.

Trucks were reported by capacity in 33 States and the District of Columbia. In this group were a number in which the registration fees were based on factors other than capacity. In Massachusetts, Nevada, North Carolina, and Texas the basis was gross weight; in Florida and New Mexico, net weight; in Idaho, chassis weight and capacity; in Maryland; horsepower; in Minnesota, value; in the District of Columbia, a flat fee.

Trucks were reported by net weight in Arizona, California, Michigan, New York, Ohio, and Oregon; by gross weight in Delaware, Illinois, New Hampshire, New Jersey, Rhode Island, Vermont, and Wisconsin; by chassis weight in South Dakota; and by both chassis and gross weight in Pennsylvania, the gross weight conversion being used in the latter case.

In a few States for-hire trucks were reported on a different basis from that used in tabulating those privately owned and operated. Common-carrier trucks in California and contract

and common carriers in Oregon were reported in capacity groups. In South Carolina common carriers were listed by gross weight, although private and contract carriers were reported by capacity.

With a few exceptions trailers and semitrailers were reported on the same basis as trucks.

#### CAPACITY GROUPS ADOPTED FOR BUSES, TRUCKS, AND TRAILERS

The next step in the direction of uniformity was the adoption of a schedule of rated capacities in accordance with which all busses, trucks, tractor trucks, and trailers and semitrailers, with corresponding payments, should be tabulated. Busses were arranged by seating capacity in the following groups: 7 passengers or less; 8 to 20 passengers, inclusive; over 20 passengers.

Little difficulty was experienced in tabulating busses according to this scheme. This grouping had been suggested to the State reporters, and a considerable number conformed with it. Others reported busses in still smaller groups, which had only to be combined. Only occasionally was interpolation necessary.

After study of the data it was decided to arrange all freight-carrying vehicles in the following capacity groups: 1½ tons and less; over 1½ and less than 3 tons; 3 and less than 5 tons; 5 tons; over 5 tons.

Several reasons led to this decision. The adoption of a light-tonnage group breaking at 1 ton or less, was urged, but an inspection of the reports showed that there was not sufficient information on trucks of less than 1-ton capacity to make such a division feasible. It was not at all practicable to make the separation between 1 ton and 1½ tons, because of the fact that in the period 1928-29 the leading manufacturers of light trucks changed the rated capacity of their regular models from 1 to 1½ tons, with the result that two nearly identical vehicles may be designated, one as a 1-ton truck and the other as a 1½-ton truck, according to their ages (13, p. 7). Because of these facts it was decided to place the limit of the lowest capacity bracket at 1½ tons.

The second group, including 2- and 2½-ton trucks, may be termed the medium-weight bracket. The group ranging from 3 to 4½ tons comprises the ordinary run of heavy or medium-heavy trucks. The 5-ton group was selected to stand alone, for the reason that the average truck of this capacity, with a 50 percent overload, will have a rear-wheel load in the neighborhood of 9,000 pounds, a figure which has been recommended as the maximum permissible wheel load for motor vehicles.<sup>28</sup> The group including all trucks over 5 tons embraces those vehicles which, if such a restriction were generally adopted, would either be ruled off the roads or would be severely limited in the loads which they could legally carry.

For purposes of uniformity the same capacity brackets were applied to tractor trucks and trailers and semitrailers.

#### SPECIAL PROCEDURE DEvised FOR ARRANGEMENT IN UNIFORM GROUPS

As stated before, the classification of busses presented little difficulty. In the case of freight-carrying vehicles, however, a considerable amount of work was necessary in order to achieve the uniform grouping. In the following paragraphs the method followed in the case of trucks is described in some detail. Much the same procedure was used in the case of trailers and semitrailers, and of tractor trucks where separately reported.

Fortunately a considerable number of States reported their trucks explicitly by ton or half-ton groups. Others reported groups conforming wholly or in part with those which it was desired to use. In all, 17 States gave a classification entirely adaptable to the uniform scheme, and 14 others were in partial conformity. The number of trucks which were classified as reported, without resort to approximations, was approximately 1,320,000, or slightly more than 40 percent of all the trucks and tractor trucks registered in 1932. By analyzing the data thus classified it was possible to observe certain trends and to determine certain relations which were very valuable in working out an approximate classification for States which reported their trucks in groups not conforming to the brackets selected.

As shown previously, there were 15 States for which it was necessary to convert from weight to capacity. For 7 of these States it was possible to convert directly into the 5 chosen capacity groups. In the remaining 8 States of this group the weight classifications were not sufficiently subdivided so that the 5 capacity brackets could be set up by direct conversion. However, in all of these States one or more of the bracket groups were set up in this manner. The number of trucks which were classified by conversion, without further approximation, was approximately 1,360,000.

For the purpose of classifying the remainder of the trucks—somewhat less than 20 percent of the total—it was necessary to

<sup>28</sup> AMERICAN ASSOCIATION OF STATE HIGHWAY OFFICIALS, RECOMMENDATIONS, 1932. [Mimeographed.]



devise methods based on the capacity distribution of those trucks which were classified directly or by conversion. It should be stated that the final returns from 4 States had not been received at the time these methods were worked out. These States were Maryland and Mississippi, for which capacities were reported by explicit tonnages, and Delaware and Michigan, for which gross and net weights, respectively, were reported in sufficient detail for direct conversion. There were also various small corrections, determined by correspondence and further analysis of the reports, the effect of which was immaterial, so far as the capacity distribution of trucks is concerned.

The problem was first worked out for trucks as a whole, private, contract, and common carriers being added together and the operations performed on the entire group. Table 233 gives the relations, or criteria, which were developed to facilitate the work of classification. The first part of the table shows the ratios between adjacent tonnages, and is based on those "capacity States" in which the numbers of trucks were reported, wholly or in part, by half-ton groups. The method of computation was as follows: For a given pair of tonnages, say 2 and 2½ tons, the numbers of trucks in all States where both groups were reported explicitly were added, and the ratio between the sums obtained. These ratios were found to be very useful.

The second part of table 233 gives the percentage distribution of bracket groups, the brackets referred to being the five capacity groups used as the framework of classification (1½ tons and less, 2 tons and less than 3, etc.). The first line gives the percentage distribution of trucks among the five brackets, based on the data reported by those "capacity States" for which the trucks were classified by explicit tonnages or otherwise fitted into the bracket groups. These values were calculated by adding the figures from all States reporting the number within a given bracket and computing the percentage which the total bore to the total number of trucks in that group of States. Since a few States gave totals coinciding with one or more brackets and not with others, the percentages computed in this manner do not add exactly to 100.

TABLE 233.—*Relations or criteria used in determining the approximate distribution of trucks by rated capacity*

RATIOS AND PERCENTAGES FOR ADJACENT TONNAGES<sup>1</sup>

Tonnage relation	Ratio	Percentage relation
1½ and less to 2.....	22.6 to 1	95.8 and 4.2
1½ (alone) to 2.....	6.81 to 1	87.2 and 12.8
2 to 2½.....	2.39 to 1	70.5 and 29.5
2½ to 3.....	1.28 to 1	56.2 and 43.8
3 to 3½.....	3.17 to 1	76.0 and 24.0
3½ to 4.....	1.33 to 1	57.0 and 43.0
4 to 4½.....	5.10 to 1	83.6 and 16.4
4½ to 5.....	0.203 to 1	16.8 and 83.2
5 to 5½.....	9.83 to 1	90.8 and 9.2

PERCENTAGE DISTRIBUTION OF BRACKET GROUPS

Bracket	1	2	3	4	5	Total
Capacity States.....	90.4	5.6	2.1	0.29	0.38	98.8
Converted States (gross, net or chassis weight).....	74.8	15.5	6.2	.79	3.4	100.7
Capacity and converted States (balanced to 100 percent).....	82.0	12.0	4.1	.40	1.5	100.0
All States (result after computation <sup>2</sup> ).....	83.17	10.58	4.00	.88	1.37	100.00

RATIOS AND PERCENTAGES FOR ADJACENT BRACKETS<sup>1</sup>

Brackets	Ratios	Percentage relation
1 to 2.....	16.4 to 1	94.2 and 5.8
2 to 3.....	2.74 to 1	73.3 and 26.7
3 to 4.....	7.2 to 1	87.8 and 12.2
4 to 5.....	1.85 to 1	64.9 and 35.1

<sup>1</sup> Based on capacity States.

<sup>2</sup> Percentage distribution of all trucks and tractor trucks, except tractor trucks not classified by capacity, obtained as a final result of the distribution process. See table 32.

The second line gives the results of a similar computation for States for which the trucks were reported in terms of gross, net,

or chassis weight. In these cases the data had first to be converted into equivalent rated capacities, and their accuracy is therefore dependent on the accuracy of the conversion tables. These percentages do, however, reflect the influence of the more populous States, such as New York, Pennsylvania, Ohio, and Illinois, in which there are a great many heavy trucks; as may be observed in the relatively low percentage of trucks, 1½ tons and less, and the relatively high percentages in the upper brackets. That this is an actual condition and not an error due to conversion is indicated by figures from a few of the more highly developed States among those which reported trucks by rated capacity.

In Massachusetts 46.6 percent of the trucks were of 1-ton capacity or less, and 90.7 percent were of 2½ tons capacity or less. It may be observed that this latter percentage, representing the sum of the two lower brackets, is nearly identical with the corresponding sum given in table 233 for the "converted States" (74.8+15.5=90.3). The percentage of trucks over 5-ton capacity in Massachusetts was 1.99.

In Connecticut, which reported trucks by capacity groups, the percentage distribution was as follows:

	Percent
1½ tons and less.....	82.70
Over 1½ and less than 3 tons.....	8.99
3 tons and less than 5.....	4.73
5 tons.....	1.84
Over 5 tons.....	1.74

In the District of Columbia, which is almost entirely urban and contains virtually no farm trucks, 49 percent were of 1½-ton capacity or less, 84.2 percent were of 2½-ton capacity or less, and 2.36 percent were of more than 5-ton capacity.

In Maryland the percentage of trucks having 1½ tons capacity or less was 84.7, in Iowa 85, and in Texas 84.2.

The third line in the middle portion of table 233 gives the percentage distribution by brackets for the two groups of States, "capacity" and "converted," combined. The final line gives, for purposes of comparison, the percentage distribution which resulted from the entire process of classifying and arranging trucks and tractor trucks in capacity groups.

The third section of table 233 gives the ratios between adjacent brackets, with corresponding percentages. These values are based on the data obtained from the capacity States.

All of the relations shown in table 233 and discussed in the preceding paragraphs were found useful in arranging trucks in the required capacity groups. They were not used blindly, nor according to arbitrary rules; the policy was rather to select that relation or criterion which appeared to suit best the data at hand. In general, the greatest reliance was placed on the data obtained from the "capacity States", those based on the "converted States" or the two combined being used only when they appeared clearly adaptable to the distribution as given by the State. Two rigid requirements were set: (1) The resulting distribution must be consistent with the original data; (2) the distribution must also, within the limits set by the first requirement, be a reasonable or plausible one. In most cases there was surprisingly little room for guesswork if both these requirements were to be fulfilled.

METHOD ILLUSTRATED

The distribution in a single State will serve as an example of the method. Trucks in Colorado were reported in the following capacity groups:

1 ton and less.....	14,008
1½ to 2 tons, inclusive.....	15,147
2½ to 3 tons, inclusive.....	888
3½ to 4 tons, inclusive.....	103
4½ to 5 tons, inclusive.....	131
Over 5 tons.....	None

Total..... 30,277

The rapid decrease of numbers with increasing capacity, combined with the fact that no trucks over 5 tons were reported, indicated that the distribution in Colorado was similar to that of the "capacity States", in which 90.4 percent of the trucks (table 233) were found in the lowest bracket. Applying this percentage to the total, 27,370 is obtained as the number of trucks of 1½ tons capacity or less. That this is a reasonable one is shown by the corresponding percentages for adjacent States for which the trucks in the first bracket were reported explicitly: Wyoming, 92.8; Nebraska, 94.9; Kansas, 96.5; Oklahoma, 86.1; New Mexico, 95.6; Utah, 86.9.

In the remainder of the computation it was assumed that all trucks were in even-ton and half-ton groups. The number of 2-ton trucks was determined by subtracting from the number of



those of 2 tons or less the previously determined number of 1½ tons or less:

$$\text{Number of 2-ton trucks} = 14,008 + 15,147 - 27,370 = 1,785$$

The group including 2¼ to 3 tons was divided into 2½-ton and 3-ton groups by applying the percentage relation between these adjacent tonnages, as given in the first part of table 233:

$$56.2 \text{ percent of } 888 = 499$$

$$43.8 \text{ percent of } 888 = 389$$

The group including 3¾ to 4 tons goes without division into the third bracket. The group including 4¾ to 5 tons was divided into 4½-ton and 5-ton trucks by applying the percentages given in table 233:

$$16.8 \text{ percent of } 131 = 22$$

$$83.2 \text{ percent of } 131 = 109$$

No further break-down was necessary, and the component items were assembled in the desired bracket groups, as follows:

1½ tons and less.....	27,370
Over 1½ and less than 3 tons.....	2,284
3 tons and less than 5.....	514
5 tons.....	109
Over 5 tons.....	None
<b>Total.....</b>	<b>30,277</b>

By a subsequent slight adjustment the numbers in the first and second brackets were changed to 27,368 and 2,286, respectively, the other brackets remaining unchanged.

As stated before, the distribution was first worked out for trucks as a whole. Subsequently a similar set of relations was developed for contract- and common-carrier trucks. This was necessary because of the fact that the distribution of these classes is different from that of trucks privately owned and operated, or of trucks as a whole; in general they lean toward the heavier capacities. Because of the fact that the numbers involved were small it was found necessary only to use the ratios between adjacent tonnages. These ratios are given in tables 234 and 235. The procedure was to compute, for a given State, the distribution of contract- and common-carrier trucks, and then to obtain the distribution of private trucks by subtracting the sum of contract and common carriers within each bracket from the total trucks within that bracket, previously determined.

The break-down of trailers and semitrailers into capacity groups was accomplished in much the same way. The numbers of trailers, however, were comparatively small, so that it was unnecessary to develop the procedure as elaborately as in the case of trucks. Only the ratios and percentages for adjacent tonnages were used. These are given in table 236.

TABLE 234.—*Ratios and percentages for adjacent tonnages, used in determining the approximate distribution of contract-carrier trucks by rated capacity*

Tonnage relation	Ratio	Percentage relation
1½ and less to 2.....	4.82 to 1	82.8 and 17.2
1½ (alone) to 2.....	2.92 to 1	74.5 and 25.5
2 to 2½.....	1.87 to 1	65.1 and 34.9
2½ to 3.....	1.25 to 1	55.5 and 44.5
3 to 3½.....	3.53 to 1	77.9 and 22.1
3½ to 4.....	1.15 to 1	53.4 and 46.6
4 to 4½.....	1.51 to 1	83.6 and 16.4
4½ to 5.....	1.0203 to 1	16.8 and 83.2
5 to 5½.....	1.983 to 1	90.8 and 9.2
5 to over 5.....	2.52 to 1	71.6 and 28.4

<sup>1</sup> Taken from table 233, as data on contract carriers were insufficient to determine ratio.

TABLE 235.—*Ratios and percentages for adjacent tonnages, used in determining the approximate distribution of common-carrier trucks by rated capacity*

Tonnage relation	Ratio	Percentage relation
1½ and less to 2.....	2.97 to 1	74.8 and 25.2
1½ (alone) to 2.....	2.66 to 1	72.7 and 27.3
2 to 2½.....	1.58 to 1	61.2 and 38.8
2½ to 3.....	1.03 to 1	50.7 and 49.3
3 to 3½.....	3.77 to 1	79.0 and 21.0
3½ to 4.....	1.74 to 1	63.5 and 36.5
4 to 4½.....	1.51 to 1	83.6 and 16.4
4½ to 5.....	1.0203 to 1	16.8 and 83.2
5 to 5½.....	1.983 to 1	90.8 and 9.2
5 to over 5.....	0.98 to 1	49.5 and 50.5

<sup>1</sup> Taken from table 233, as data on common carriers were insufficient to determine ratio.

TABLE 236.—*Ratios and percentages for adjacent tonnages, used in determining the approximate distribution of trailers and semi-trailers by rated capacity*

Tonnage relation	Ratio	Percentage relation
1 and less to 1½.....	23.7 to 1	96.0 and 4.0
1½ and less to 2.....	14.6 to 1	93.6 and 6.4
1½ (alone) to 2.....	1.44 to 1	59.0 and 41.0
2 to 2½.....	1.78 to 1	64.0 and 36.0
2½ to 3.....	0.58 to 1	36.9 and 63.1
3 to 3½.....	2.38 to 1	70.4 and 29.6
3½ to 4.....	1.90 to 1	65.5 and 34.5
4 to 4½.....	4.15 to 1	80.6 and 19.4
4½ to 5.....	0.18 to 1	14.9 and 85.1

#### PROBABLE ACCURACY OF CAPACITY DISTRIBUTION

It is natural to raise the question of the final accuracy of the distribution of vehicles, and, in particular, of trucks, by rated capacities, which has resulted from the work of this survey. It is very unlikely that any damaging inaccuracy was introduced by the method of breaking down into capacity groups which was described in the preceding paragraphs and illustrated in the case of Colorado. The number of cases where such methods were necessary was limited, and the results were in all cases consistent with the original data. The greatest uncertainty exists with reference to the conversions from weight into capacity. The attempt was made to use the best average relations obtainable without extended research, and it is believed that no serious error was introduced.

Some light may be thrown on the possible inaccuracies involved by reference to the publication of the National Automobile Chamber of Commerce (13, p. 7), in which is given a tabulation of the numbers of trucks produced in the United States and Canada in the period from 1926 to 1932, inclusive. Table 237 gives the totals and percentages of this tabulation, by capacities.

TABLE 237.—*Number of trucks produced in the United States and Canada from 1926 through 1932*

Capacity	Production, 1926-32	Distribution
	<i>Number</i>	<i>Percent</i>
¾-ton or less.....	757,639	20.21
1-ton and less than 1½.....	1,096,405	29.24
1½-ton and less than 2.....	1,516,041	40.44
2-ton and less than 2½.....	138,791	3.70
2½-ton and less than 3½.....	130,567	3.48
3½-ton and less than 5.....	37,007	.99
5-ton.....	21,168	.56
Over 5-ton and special types.....	51,472	1.37
<b>Total.....</b>	<b>3,749,090</b>	<b>100.00</b>

It will be observed that the total given above is only about 16 percent in excess of the total number of trucks and tractor trucks registered and tax-paid in the United States in 1932, which was 3,229,315. It will also be noted that 89.9 percent of the trucks produced were of 1½-ton capacity or less. The final percentage distribution shown in the middle portion of table 233 gives 83.17 percent to the trucks of 1½-ton capacity and less. In general, the decrease of percentage with increasing capacity is sharper in the case of the production figures, although the percentages for more than 5-ton capacity are the same.

The number of 5-ton trucks reported as produced in the 7-year period was 21,168. The number of 5-ton trucks and tractor trucks obtained as a result of this survey was 28,544 (table 32). The unknown number of tractor trucks included would not be sufficient to account for the discrepancy. It is, of course, possible for such a difference to exist, as many 5-ton trucks are kept in service for more than 7 years. It is more likely, however, that the excess of 5-ton trucks is largely the result of choosing a single tonnage as one of the capacity groups in which trucks were to be classified. A truck having a gross weight of 21,000 or 22,000 pounds might as easily be a 4-, 4½-, 5½-, or 6-ton truck, as a 5-ton truck; but the conversion would in all cases require it to be tabulated as a 5-ton truck. It is also true that in a number of States trucks are required to be registered at a declared capacity, which may not be exceeded.

While the differences between the production figures and the percentage distribution arrived at as a result of this survey are probably due in part to the use of conversions from weight to capacity, there is good reason for the registrations of a single year to show a different distribution from the production figures over a period of years. It is a well-known fact that light trucks



depreciate more rapidly than heavy trucks. Various estimates have been made of the relation between the size and durability of trucks, a few of which may be quoted. Fairbanks (8) stated in 1926 that, in his opinion, it was good general practice to turn in light trucks at the end of 2½ or 3 years, medium-priced equipment at the end of about 5 years, and high-priced equipment at the end of about 7 years.

Power (16) made a similar statement to the effect that—"In an average truck it is natural to expect the economic life to be much greater than that of a lighter or cheaper one."

In the recent Iowa bulletin on motor truck operation certain estimates are made regarding the total mileage life of trucks. The author states (26, p. 32):

"The three curves are based on the supposition that a low quality truck could be driven 60,000 miles in 7.5 years before being reduced to junk value; the medium quality truck was figured at 90,000 miles in 9 years; and the high quality truck at 120,000 miles in 10 years; all under average service conditions. While these normal life mileages are assumed, they are consistent with the previously given figures on average mileage and average life, since with an average life of 8 years and an annual mileage of 8,000, the truck would have a total life of 64,000 miles. The average truck in use is more nearly of the low quality type since the popular 1- and 1½-ton capacities make up about 75 percent of the registration."

Since the lighter trucks depreciate more rapidly it is natural that the percentage of such vehicles in service should be smaller than the percentage produced. It is thus evident that the divergence of the distribution of trucks by capacity, obtained as a result of this survey, from the distribution shown by the production figures is in line with known facts regarding the life of trucks of different sizes.

#### ALLOCATION OF REGISTRATION FEES

All the State reports, with the exception of that for Connecticut, gave a more or less complete break-down of registration-fee payments corresponding to the break-down of registrations. After the vehicles had been arranged in the required capacity groups, it was necessary, by similar approximations, to break down the fees. In many States there were flat fees corresponding to the groups listed. In Oklahoma, for example, the capacity groups and the corresponding rates of registration fee for trucks were as follows:

¾ ton and less.....	\$15
Over ¾ and not over 1 ton.....	25
Over 1 and not over 1½ tons.....	40
Over 1½ and not over 2 tons.....	60
Over 2 and not over 3 tons.....	80
Over 3 and not over 4 tons.....	200
Over 4 tons.....	300

In such a case it was only necessary to allocate the fees in direct proportion to the break-down of trucks. In other States, however, the rates of registration varied directly with the weight or capacity. Thus, in New Hampshire, the rates for pneumatic-tired trucks ranged from 35 cents per 100 pounds for gross weights of 2 tons or less to 60 cents per 100 pounds for gross weights in excess of 4 tons, weights in excess of 10 tons not being permitted except under special permit. For solid-tired trucks the weights ranged from 55 cents to 80 cents per 100 pounds. In cases such as this the following procedure was adopted as a standard method to be used where practicable:

(1) After the given groups of vehicles had been broken down into the required brackets, they were further subdivided into half-ton groups by the use of the ratios between adjacent tonnages.

(2) The legal rates of registration fee were computed for each group, the weight-capacity conversions being used if necessary.

(3) The rates of fees thus computed were multiplied by the number of trucks in each half-ton group.

(4) The totals of the fee payments thus computed were added to form groups corresponding to the groups in which the numbers and fees were tabulated in the original report.

(5) For each group total a factor was obtained, by which the total for each of the half-ton groups composing it was multiplied in order that their sum should equal the payments originally reported for the group.

(6) The half-ton groups were then reassembled in the required brackets.

Occasionally the procedure was shortened by using a weighted average net or gross weight (based on the data given in tables 231 and 233) for the vehicles of a given capacity group. This

was done in the case of New Hampshire, which will serve to illustrate the method.

For this State it was possible to make conversions directly from the given gross-weight groups into the capacity brackets without any approximate break-down, for all groups except those reported as having gross weights of 6 to 10 tons. The data for this group were as follows:

Pneumatic tires.....	1, 505
Solid tires.....	141
Total.....	1, 646
Registration fees paid.....	\$161, 685. 54

It was assumed that the gross-weight limitation of 20,000 pounds in New Hampshire would not preclude the registration of 5-ton trucks, and this group of 1,646 vehicles was adjudged, by reference to table 231, to have capacities ranging from 3 to 5 tons. The division into bracket groups was accomplished by the use of the "ratios and percentages for adjacent brackets" (table 233), the percentages being 87.8 and 12.2 in this case. The division was as follows:

3 tons and less than 5:	
Pneumatic tires.....	1, 321
Solid tires.....	124
5 tons:	
Pneumatic tires.....	184
Solid tires.....	17
Total.....	1, 646

For the lower bracket group a weighted average gross weight of 15,290 pounds was determined, and for the 5-ton group the maximum allowable weight of 20,000 pounds was chosen. The next step was the computation of registration rates and total payments, at 60 cents per 100 pounds for pneumatic-tired trucks and 80 cents per 100 pounds for those with solid tires. The results of the computation were as follows:

3 tons and less than 5:	
Pneumatic tires.....	\$121, 188. 54
Solid tires.....	15, 167. 68
5 tons:	
Pneumatic tires.....	22, 080. 00
Solid tires.....	2, 720. 00
Total.....	161, 156. 22
Total reported.....	161, 685. 54
Adjustment factor.....	1. 003284515

After adjustment the totals for the two bracket groups were as follows:

3 tons and less than 5.....	\$136, 804. 08
5 tons.....	24, 881. 46
Total.....	161, 685. 54

It will be observed that in this case the computed payments added to a total very close to that reported for the group. In a number of States very poor agreement was obtained, and in a few cases the procedure proved entirely inadequate. It has been pointed out (p. 55) that in many States the registration fees paid fell far short of the amounts called for by the number of vehicles registered and the rates charged, the chief cause being the large numbers of part-year registrations. The tendency was for these deficiencies to be most evident in the higher brackets. In cases where the average fees collected failed to increase approximately in proportion to the legal rates, the use of the method outlined above was found to exaggerate the irregularities present in the original report.

To obviate these difficulties a third method was resorted to—that of determining a rate-structure curve, a graphical representation of the variation of average fees paid with increasing tonnage capacity. From such a curve, properly drawn, average fees could be read for the half-ton groups and multiplied by the corresponding numbers of vehicles, with results that would require but little modification to bring them to the exact totals given in the report.

In the case of Connecticut only the total of the fees paid by trucks, \$1,370,343.19, was given, although numbers of trucks were reported by half-ton groups. In this case it was necessary to multiply each group by the corresponding legal fee, obtain a total, and apply a factor to reduce it to the total reported. This was by far the most drastic procedure adopted with respect to any report.



# RATES OF MOTOR-FUEL CONSUMPTION ASSUMED FOR DIFFERENT CLASSES AND SIZES OF VEHICLE

Any attempt to evaluate the contributions of various classes and sizes of vehicle to the total of motor-vehicle taxes would be quite inadequate without some attempt to estimate the payments of gasoline taxes. This, however, is a problem not easily solved, since its solution depends on two factors which must be either assumed or determined approximately, with the aid of meager and conflicting data. These two factors are the average annual mileage and the rate of motor-fuel consumption.

Table 238 gives the basic constants used in preliminary computations of gasoline-tax payments by different types, classes, and sizes of vehicles. These constants were developed after a study of available sources and published data on the subject. The selection for passenger cars of an average annual travel of 7,000 miles and a rate of fuel consumption of 14 miles to the gallon, giving an annual consumption of 500 gallons, is in line with results of questionnaire surveys conducted by the Bureau and with other available data. An analysis of costs of operation of cars owned by the Bureau of Public Roads and operated by Bureau employees throughout the country gave the following rates of gasoline consumption:

	Average miles per gallon
25 light cars.....	14.0
148 medium-light cars.....	13.9
9 medium-heavy cars.....	13.2
7 heavy cars.....	11.6
All cars.....	13.7

TABLE 238.—Constants used in the computation of estimated consumption of motor fuel by motor vehicles of different types, classes of service, and rated capacities

Type of vehicle and class of service	Rated capacity	Assumed rate of consumption of motor fuel		As- sumed average annual travel	Annual con- sump- tion per vehicle
		<i>Miles per gallon</i>	<i>Gallons per mile</i>		
	<i>Passengers</i>				
Passenger cars.....		14.00	0.0714	7,000	500
Taxicabs.....		14.00	.0714	25,000	1,786
Motorcycles.....		35.48	.0282	7,000	197
Busses:					
School.....	7 or less.....	14.00	.0714	10,000	714
	8 to 20, inclusive.....	10.00	.1000		1,000
	Over 20.....	6.87	.1456		1,456
Contract, sight- seeing, and public-carrier.	7 or less.....	14.00	.0714	20,000	1,429
	8 to 20, inclusive.....	8.00	.1251	25,000	3,128
	Over 20.....	5.00	.2000	25,000	5,000
Trucks:	<i>Tons</i>				
Privately owned and operated.	1½ and less.....	10.28	.0973	10,000	973
	Over 1½ and less than 3.....	7.60	.1315		1,315
	3 and less than 5.....	6.04	.1658		1,658
	5.....	4.94	.2024		2,024
	Over 5.....	4.03	.2481		2,481
Contract and common car- riers.....	1½ and less.....	10.28	.0973	15,000	1,460
	Over 1½ and less than 3.....	7.60	.1515		1,972
	3 and less than 5.....	6.04	.1658		2,487
	5.....	4.94	.2024		3,036
	Over 5.....	4.03	.2481		3,722
Tractor trucks: All classes.....	1½ and less.....	10.28	.0973	20,000	1,946
	Over 1½ and less than 3.....	7.60	.1315		2,630
	3 and less than 5.....	6.04	.1658		3,316
	5.....	4.94	.2024		4,048
	Over 5.....	4.03	.2481		4,962

In an investigation of automobile-operating costs and mileage in Iowa (25, pp. 18, 22-31) an average annual travel of 7,000 miles and 15.75 miles per gallon were used in the preparation of operating-cost data. These figures were based on the operating

costs of 1,675 automobiles, the records of which were submitted by individual Iowa owners and by various State highway departments. On this basis the annual consumption of gasoline by passenger cars would be 444 gallons.

In three surveys of State finances conducted by the Bureau of Public Roads and the University of Wisconsin (17, 18, 20), reports were obtained from owners of motor vehicles, from which averages for annual mileage and gasoline consumption by motor vehicles were obtained. The averages obtained in the three surveys, uncorrected with reference to the reported State totals of gasoline consumed, were as given in table 239.

TABLE 239.—Annual mileage traveled and gasoline consumed as determined by surveys in three States

State and type of vehicle	Annual mileage	Distance per gallon	Annual gallonage
Wisconsin, 1930:	Miles	Miles	Gallons
Automobiles.....	7,329	14.1	520
Trucks.....	9,002	10.6	851
All vehicles.....	7,549	13.4	563
Illinois, 1931:			
Automobiles.....	8,537	14.0	611
Trucks and busses.....	9,079	8.4	1,076
All vehicles.....	8,575	13.3	644
Michigan, 1931:			
Automobiles.....	9,480	14.7	647
Trucks and busses.....	10,534	10.9	963
All vehicles.....	9,551	14.2	673

When the figures for annual consumption of gasoline by all vehicles in these three States are compared with average gallonages based on the tax-earned gallonage and the registered vehicles reported by the States in the corresponding years, they are found to be excessive. The average gallonages computed in this manner were as follows: Wisconsin, 529; Illinois, 599; Michigan, 590. If a proportional correction is applied to the annual gallonage of passenger cars in each case, the results are as follows:

Wisconsin.....	489
Illinois.....	568
Michigan.....	567

It will be observed that the value chosen as the basis of computation for passenger cars, 500 gallons, lies between the values obtained for Iowa and Wisconsin and those obtained for Illinois and Michigan.

It is well known that the annual mileage of taxicabs is very high. As data were not available the figure adopted for commercial busses, 25,000 miles, was used in the case of taxicabs, with a rate of consumption of 14 miles per gallon, as in the case of passenger cars.

## GASOLINE CONSUMPTION BY TRUCKS

Passenger cars and taxicabs constitute approximately 86 percent of all motor vehicles and, in spite of their low rate of fuel consumption, account for by far the greater part of the gasoline used. Of the remaining classes motor trucks are the most important, as they comprise 13 percent of the motor vehicles and are, as a class, heavy consumers of fuel. Table 240 gives figures on gasoline consumption by trucks of different rated capacities, obtained from various sources. These various results undoubtedly reflect the diverse ways by which the data were gathered; and are also influenced by the considerations of date and geographical location. The data furnished by the Post Office Department represent a very special class of service.



TABLE 240.—Approximate relations between the rated capacities of trucks and their rates of motor-fuel consumption, expressed in miles per gallon

[Data obtained from several different sources]

Rated capacity (tons)	Purdue Univ. Engr. Expt. Sta. Bull. 10, <sup>1</sup> 1923		Post Office Department, <sup>2</sup> 1933		Bureau of Public Roads, <sup>3</sup> 1933		Iowa Engr. Expt. Sta. Bull. 114, <sup>4</sup> 1933		Study by Warner Tufts <sup>5</sup>		Formula adopted for this survey <sup>6</sup>	
	Trucks	Consumption	Vehicles	Consumption	Trucks	Consumption	Trucks	Consumption	Consumption	Consumption	Consumption	Consumption
	Number	Miles per gallon	Number	Miles per gallon	Number	Miles per gallon	Number	Miles per gallon	Miles per gallon	Miles per gallon	Miles per gallon	Miles per gallon
1½	11	7.68	2,649	9.27	68	14.6	104	14.20	13.7	13.3	13.3	13.3
¾	7	6.33	797	7.83	211	10.6	93	13.40	9.6	11.5	11.5	11.5
1	7	5.63	3,854	7.73	8	10.1	201	12.40	9.6	10.2	10.2	10.2
1½	7	5.05			34	9.4	463	10.65		9.6	9.6	9.6
2	25	4.70	722	5.69	9	9.4	65	9.05	6.7	7.9	7.9	7.9
2½							28	7.75		7.0	7.0	7.0
3	2	3.10	319	3.69			34	6.60	5.4	6.3	6.3	6.3
3½	3	3.81					19	5.70		5.9	5.9	5.9
4					1	5.1	1	5.10	4.2	5.5	5.5	5.5
5			73	2.50			1	4.00		4.9	4.9	4.9
6	1	2.27								4.5	4.5	4.5
7½									3.4	4.0	4.0	4.0

<sup>1</sup> Petty (15). The data given were obtained from trucks operating in the packing industry. For a limited number of trucks in the baking industry the following results were obtained: ½ ton, 8.8 miles per gallon; 1 ton, 6.2; 1½ tons, 3.3; 2½ tons, 5.9; 3½ tons, 3.2. For trucks making store-door deliveries, the results were as follows: ¾ ton, 6.29; 1½ tons, 3.51; 2 tons, 5.89.

<sup>2</sup> Data furnished by the motor-vehicle service section of the Post Office Department on the service experience of trucks in Postal Service.

<sup>3</sup> Based on service experience of trucks operated by the Bureau throughout the United States; summary of all trucks, ending Dec. 31, 1932. Dump trucks eliminated from calculations.

<sup>4</sup> Winfrey (26, p. 28, fig. 13; p. 55, table 4).

<sup>5</sup> Based on replies to questionnaires covering operations of approximately 75,000 vehicles of all classes and sizes. Relations between capacity, average operating gross weight, motor-fuel consumption, and other factors expressed in formulas based on plotted data.

<sup>6</sup> Based on preliminary formula furnished by Mr. Tufts on the basis of replies covering approximately 45,000 vehicles; relation between capacity and average operating gross weight based on table 231, assuming an average pay load of 60 percent of capacity.

<sup>7</sup> ¾-ton.

<sup>8</sup> 5½-ton.

The Bureau is indebted to Warner Tufts of the research staff of the Office of the Federal Coordinator of Transportation for the material given in the next to the last column of table 240, and for the formula on which the figures in the last column are based. Mr. Tufts analyzed the results of questionnaire reports on operating costs covering approximately 75,000 vehicles. The data included figures on all types of vehicles from motorcycles to the heaviest tractor-trailer combinations. As a part of the investigation Mr. Tufts derived from the plotted data relations between rated capacity and average operating gross weight, between gross weight and annual mileage, between gross weight and gasoline consumption, and other relations.

At the time the analysis of this survey was begun the work of Mr. Tufts was not complete. Data covering approximately 45,000 vehicles had been analyzed, however, and a formula relating gross weight and gasoline consumption had been developed. The equation is as follows:

Gallons per mile = 0.000525 (gross weight in pounds)<sup>0.608</sup>

This formula was adopted as a basis for estimating the consumption of gasoline by trucks, and also by motorcycles and busses, in 1932.

The complete analysis by Mr. Tufts of data covering 75,000 vehicles led to a modification of the formula, taking the following form:

Gallons per mile = 0.000310 (gross weight in pounds)<sup>0.675</sup>

These formulas are to be considered as expressing an entirely general relation between gross weight and fuel consumption. Even motorcycles, as well as tractor-trailer combinations, were considered in developing them. For any given value of gross weight the possible variation is wide. The formulas may be taken as averages for all variations relative to the vehicle and its use, such as type and model of vehicle, its age and condition, speed of operation, geographical location, etc.

The values given in the last column of table 240 were computed in the following manner. For each rated capacity the corresponding net weight of truck was obtained from table 231. To this was added six-tenths of the capacity plus 250 pounds for driver and gasoline, to obtain an approximate figure for the average operating gross weight. Sixty percent of capacity is a

commonly accepted figure for the average pay load of trucks<sup>29</sup> (10, 26). With gross weights thus obtained the rates of motor-fuel consumption in miles per gallon were computed by means of the first of the two formulas given above.

The values given in the preceding column were furnished by Mr. Tufts and are based on the second formula and the relation between rated capacity and average operating gross weight as determined by him.

It will be observed that the values given in the last column of table 240 and based on the formula adopted for this survey, lie in general between those of Mr. Tufts and those developed in the Iowa study of truck-operating costs.

In table 241 values given by the two formulas are tabulated against gross weight, for purposes of direct comparison, the relation between capacity and gross weight being eliminated. The table also gives values read from a curve submitted by the General Motors Truck Co. The values given by the formula which was adopted lie between the figures given by General Motors and those of Mr. Tufts.

Any such relation is necessarily approximate. It would appear, however, that the use of this formula gives values which are reasonable and within the limits set by the results of different investigators.

In the application of this formula to the problem of obtaining rates of motor-fuel consumption for the five capacity groups of trucks, it was necessary to obtain a "weighted average operating gross weight" for each group. In the case of 5-ton trucks no weighting was necessary, the computation being the same as in the last column of table 240. For trucks over 5 tons the 7½-ton value was used. For the lowest bracket (1½ tons and less) the weighting was in proportion to the production figures, as given in Facts and Figures of the Automobile Industry (13, p. 7). For the remaining two brackets the relations between adjacent tonnages, as given in table 233, were used in weighting. In all cases a load of six-tenths capacity plus 250 pounds was used. The results of this computation are given in table 238.

TABLE 241.—Approximate relations between the gross weight of vehicles and the rate of motor-fuel consumption, expressed in miles per gallon

Gross weight (pounds)	General Motors Truck Co. <sup>1</sup>	Formula <sup>2</sup> developed by Warner Tufts	Formula <sup>3</sup> adopted for this survey	Gross weight (pounds)	General Motors Truck Co. <sup>1</sup>	Formula <sup>2</sup> developed by Warner Tufts	Formula <sup>3</sup> adopted for this survey
	Miles per gallon	Miles per gallon	Miles per gallon		Miles per gallon	Miles per gallon	Miles per gallon
2,500	15.0	16.4	16.4	15,000	6.8	4.9	5.5
5,000	11.7	10.3	10.7	20,000	5.6	4.0	4.6
7,500	9.8	7.8	8.4	25,000	4.9	3.5	4.0
10,000	8.6	6.4	7.0	30,000	4.3	3.1	3.6

<sup>1</sup> Read from curve showing relation of gross weight to miles per gallon, furnished by letter, Oct. 6, 1933.

<sup>2</sup> Gallons per mile = 0.000310 (gross weight in pounds)<sup>0.675</sup>

<sup>3</sup> Gallons per mile = 0.000525 (gross weight in pounds)<sup>0.608</sup>

#### ANNUAL MILEAGES OF TRUCKS

For trucks privately owned and operated an average annual travel of 10,000 miles was assumed; for contract and common carriers, 15,000 miles. Robley Winfrey, in the Iowa truck bulletin previously referred to, estimates the average mileage of Iowa trucks as 7,900 in 1931 and 7,600 in 1932. The results of the surveys in Wisconsin, Illinois, and Michigan gave figures somewhat below 10,000 miles. The analysis by Mr. Tufts produced figures as shown in table 242.

TABLE 242.—Annual mileage of trucks

Rated capacity (tons)	Annual mileage		Rated capacity (tons)	Annual mileage	
	Private trucks	For-hire trucks		Private trucks	For-hire trucks
	Miles	Miles		Miles	Miles
½	9,835	13,912	3	17,019	24,073
1	12,159	17,200	5	19,906	28,157
2	15,035	21,266	7½	22,531	31,870

<sup>29</sup> U. S. DEPARTMENT OF AGRICULTURE, BUREAU OF PUBLIC ROADS. REPORT OF A SURVEY OF TRANSPORTATION ON THE STATE HIGHWAY SYSTEM OF CONNECTICUT, 1926. REPORT OF A SURVEY OF TRANSPORTATION ON THE STATE HIGHWAY SYSTEM OF OHIO, 1927.



Figures obtained in Iowa are naturally not representative of the country as a whole, since that State is predominantly agricultural. On the other hand, since the data on which Mr. Tufts' figures are based were obtained largely from commercial operators, they are probably weighted in favor of those whose operations were sufficient to make it profitable to keep good records. Inclusion of a due proportion of farm trucks would undoubtedly bring the average down.

In view of these considerations and of the fact that a very large proportion of all trucks are registered in the populous industrial States of the East and Middle West, it is believed that 10,000 miles is a reasonable estimate of annual mileage for trucks. That for-hire carriers travel much greater mileages than those privately operated is a generally accepted fact, and the data furnished by Mr. Tufts bear out this contention.

Because of the nature of their operations tractor trucks were assumed to travel 20,000 miles per year, the rate of gasoline consumption in miles per gallon being the same as for trucks of equal capacity. The effect of this assumption was negligible, as the number of tractor trucks separately reported was small. Motorcycles were assumed to have an average gross weight of 700 pounds, and the mileage per gallon obtained by formula. The value so derived, 35 miles per gallon, is within the limits of reported figures for motorcycles.

#### MILEAGE AND FUEL CONSUMPTION BY BUSESSES

Busses having seating capacities of 7 passengers or less were taken as passenger cars and assumed to travel 14 miles per gallon of gasoline. Those having capacities of 8 to 20 passengers were given an average capacity of 15, which, at 60 percent, gave an average operating load of 9 passengers plus 250 pounds for driver and gasoline, to be added to the net weights as given in tables 229 and 230. The rates of gasoline consumption were computed by the gross-weight formula. An average capacity of 30 passengers was assumed for school busses of over 20-passenger capacity, and a similar computation made.

The average annual mileage of school busses was taken as 10,000 miles. In the case of commercial busses the following figures were reported by the bus industry (12), covering the operations of 9,195 busses in interstate, intrastate, city, and city and suburban service in 1931:

Number of busses.....	9,195
Total seats.....	277,559
Average seats per bus.....	30.2
Average bus-miles per bus.....	31,042
Gasoline tax per bus.....	\$240.89

From these data the following values were computed on the basis of the national average gasoline-tax rate of 3.60 cents per gallon:

Gallons consumed per bus.....	6,691.40
Miles per gallon.....	4.64

These figures led to the adoption of an annual mileage of 25,000 miles for commercial busses having capacities of more than 7 passengers, and an average consumption rate of 5 miles per gallon for those carrying more than 20 passengers; for those carrying 7 passengers or less an annual travel of 20,000 miles was assumed.

#### FIGURES ON ANNUAL MILEAGE OBTAINED IN SURVEY

Reports on payments of mileage taxes by contract and common carriers of property and public-carrier busses in a number of States furnished data by means of which average annual mileages for these classes of vehicles in the States concerned were computed. The results of these computations are given in tables 30, 48, and 54 (pp. 49, 66, and 71). The average mileages obtained were as follows:

Public-carrier busses (8 States and the District of Columbia).....	19,547
Contract-carrier trucks (4 States).....	9,077
Common-carrier trucks (8 States).....	13,095

None of the populous industrial States were represented in the groups reporting mileage taxes, most of the States included being in the South. Furthermore, since the figures are based on tax payments, it is likely that the mileages, if in error, are low. Another factor tending to reduce the averages is the fact that in the case of interstate busses, only the mileage traveled in the State is taxed. The figure for contract-carrier trucks appears very low, for the reason that the reported car-miles of contract carriers in Florida gave an average of only 2,079 miles per vehicle. With Florida omitted the average mileage of contract-carrier trucks was 13,373. In view of these facts it does not appear

that the annual mileage of 15,000 for for-hire trucks, and 25,000 for commercial busses, were excessive.

#### NATIONAL TOTALS OF MOTOR-FUEL CONSUMPTION COMPUTED

Table 243 shows the results of a computation made for the purpose of testing the consistency of the assumptions regarding gasoline consumption and annual mileage, when applied to all vehicles registered and tax-paid in the United States in 1932.

TABLE 243.—*Computation and adjustment of estimated consumption of motor fuel by all motor vehicles registered and tax-paid in the United States in 1932*

Type of vehicle and class of service	Rated capacity	Computed total consumption of motor fuel	Adjusted total consumption of motor fuel	Adjusted annual consumption per vehicle
	<i>Passengers</i>	<i>Thousands of gallons</i>	<i>Thousands of gallons</i>	<i>Gallons</i>
Passenger cars.....		10,379,570	10,403,939	501
Taxicabs.....		137,918	138,242	1,790
Motorcycles.....		17,572	17,613	197
Busses:				
School.....	7 or less..... 8 to 20, inclusive..... Over 20..... Unclassified <sup>1</sup> .....	1,067 1,111 2,561 5,449	1,069 1,114 2,567 5,462	716 1,002 1,459
Total.....		10,188	10,212	1,041
Contract, including sightseeing.....	7 or less..... 8 to 20, inclusive..... Over 20..... Unclassified <sup>1</sup> .....	2,661 1,492 2,450 1,517	2,667 1,495 2,456 1,521	1,432 3,135 5,012
Total.....		8,120	8,139	2,466
Public carrier.....	7 or less..... 8 to 20, inclusive..... Over 20..... Unclassified <sup>1</sup> .....	5,187 22,447 124,365 2,021	5,200 22,499 124,657 2,025	1,432 3,135 5,012
Total.....		154,020	154,381	4,250
All busses.....		172,328	172,732	3,493
Trucks:	<i>Tons</i>			
Privately owned and operated.....	1½ and less..... Over 1½ and less than 3..... 3 and less than 5..... 5..... Over 5.....	2,557,272 422,825 194,639 54,688 103,056	2,563,275 423,818 195,096 54,817 103,298	975 1,318 1,662 2,029 2,487
Total.....		3,332,480	3,340,304	1,065
Contract carriers.....	1½ and less..... Over 1½ and less than 3..... 3 and less than 5..... 5..... Over 5.....	65,506 28,206 18,876 2,332 4,723	65,660 28,272 18,921 2,337 4,734	1,463 1,977 2,493 3,043 3,731
Total.....		119,643	119,924	1,743
Common carriers.....	1½ and less..... Over 1½ and less than 3..... 3 and less than 5..... 5..... Over 5.....	9,256 7,350 5,780 1,132 2,103	9,278 7,367 5,793 1,135 2,108	1,463 1,977 2,493 3,043 3,731
Total.....		25,621	25,681	1,927
All trucks.....		3,477,744	3,485,909	1,083
Tractor trucks:				
Privately owned and operated.....	1½ and less..... Over 1½ and less than 3..... 3 and less than 5..... 5..... Over 5..... Unclassified <sup>1</sup> .....	3,289 2,551 3,528 1,190 2,853 11,533	3,296 2,557 3,536 1,193 2,860 11,560	1,951 2,636 3,324 4,058 4,974
Total.....		24,944	25,002	2,785
Contract carriers.....	1½ and less..... Over 1½ and less than 3..... 3 and less than 5..... 5..... Over 5..... Unclassified <sup>1</sup> .....	854 815 676 130 169 63	857 817 678 130 169 63	1,951 2,636 3,324 4,058 4,974
Total.....		2,707	2,714	2,602
Common carriers.....	1½ and less..... Over 1½ and less than 3..... 3 and less than 5..... 5..... Over 5..... Unclassified <sup>1</sup> .....	808 1,144 1,200 231 372 258	810 1,147 1,203 231 373 258	1,951 2,636 3,324 4,058 4,974
Total.....		4,013	4,022	2,789
All tractor trucks.....		31,664	31,738	2,769
All motor vehicles.....		14,216,796	14,250,173	589

<sup>1</sup> Busses not classified by capacity were assumed to have average capacity of 8- to 20-passenger group.

<sup>2</sup> Tractor trucks not classified by capacity were assumed to have average capacity of group including 1½ and less than 3 tons.



The total number of vehicles of each type, class, and capacity group, as given in table 11 (p. 25) was multiplied by the corresponding annual gallonage as given in table 238. The results of this computation are given in the third column of table 243, in thousands of gallons. The grand total for the country resulting from this computation was 14,216,795,511 gallons, which may be compared with the total reported tax-earned gallonage for 1932 (table 77), 14,250,173,296. It is evident that, whatever uncertainties there may be in the individual assumptions, their application gives consistent results for the country as a whole.

The fourth column of table 243 gives the adjusted total gallonage for each type, class, and capacity group. These values were obtained by multiplying each figure in the third column by the factor 1.0002348, which is the ratio of the total tax-earned gallonage to the total obtained by computation. The last column gives adjusted average annual gallonages, obtained by dividing by the total number of vehicles in each group. These gallonages may be compared with those given in table 238.

#### METHOD APPLIED TO VEHICLES OF EACH STATE

Having been found to be reasonable estimates for the entire country, the constants given in table 238 were adopted for use in the case of each State report. The procedure was the same as that shown for the country as a whole in table 243. The number of vehicles of each type, class, and capacity group, was multiplied by the corresponding estimated annual gallonage; and a total for all registered and tax-paid vehicles in the State was obtained. The total tax-earned gallonage for that State was obtained from the table "State gasoline taxes, 1932" (table 77), and divided by the computed total gallonage, to obtain a correction factor which was applied to each of the individual items of computed gallonage. Thus a tabulation of corrected gallonages, adding to the reported total, was obtained for each State. The individual gallonages were then multiplied by the gasoline tax rate to obtain the estimated payments by each type, class, and size of vehicle.

This method of estimating gasoline-tax payments was based on assumptions which were found to be reasonable when compared with data reported by other investigators, but which are not subject to an actual check. There are other minor sources of inaccuracy. For example, the computation was based on the total of registered and tax-paid vehicles in a given State, publicly owned and tax-exempt vehicles not being included. Gasoline consumed in Federal-owned vehicles is not subject to State

taxation, and other publicly owned vehicles are often exempted, but this is not uniformly the case. No appreciable error is involved, however, as the number of publicly owned motor vehicles is negligible with respect to the total registered.

A second source of error, of considerably greater importance, is that involved in the consumption of gasoline, in a given State, by out-of-State vehicles. It was assumed that this item would be balanced by the out-of-State travel of vehicles registered in the given State; but this would not be the case in such conspicuous tourist States as Florida and Maine, and States like New Jersey and Connecticut, which have considerable amounts of through traffic. Insufficient data were available on which to base estimates, in different States, of the balance between out-of-State traffic and the travel of vehicles outside their own State.

There is a further inaccuracy of a theoretical nature. The formula used in the computation of rates of motor-fuel consumption gives a relation between gross weight and gallons per mile. Trailers and semitrailers form a part of the gross weight hauled by trucks and tractor trucks. The gasoline consumption computed for those tractor trucks which were separately reported accounts for a part of that required to haul trailers and semitrailers. The remainder, in theory, should have been allotted to trucks, or to trucks and tractor trucks in those States which did not report the latter separately. If this had been done, the gasoline-tax payments of trucks would have been increased and those of passenger cars, busses, and motorcycles decreased, by small amounts. This procedure was considered to be an unjustifiable refinement, in view of the approximate character of the computation.

#### ALLOCATION OF SPECIAL FEES

In many cases, payments of special fees such as mileage, ton-mile, or passenger-mile taxes, receipts taxes, franchise and special license fees, and fees for certificates of convenience and necessity, were reported in a lump sum for a given group of vehicles, such as contract and common carriers of property, or public-carrier busses. Wherever possible, these sums were allocated to the several capacity groups participating in the payments, according to the most reasonable methods of approximation available. The methods used in different cases are described in the text, page 20. Cases where such allocation was not practicable are discussed in the section entitled "Items not classified or allocated", pages 22 to 24.













